

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
	:
EXTENDED STAY INC., <u>et al.</u> ,	:
	:
Debtors.	:
	:
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Chapter 11 Case No.
09-13764 (JMP)
(Jointly Administered)

FINAL FEE APPLICATION OF ERNST & YOUNG LLP
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES AS AUDITORS PROVIDERS
TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD
FROM SEPTEMBER 25, 2009 THROUGH JUNE 30, 2010

Name of Applicant:	<u>Ernst & Young LLP</u>
Authorized to Provide Professional Services to:	<u>the above-captioned debtors and debtors-in-possession</u>
Date of Retention:	<u>November 12, 2009, <i>nunc pro tunc</i> to September 25, 2009</u>
Period for which compensation and reimbursement are sought:	<u>September 25, 2009 through June 30, 2010</u>
Amount of Compensation sought as actual, reasonable, and necessary:	<u>\$708,186.78</u>
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	<u>\$2,881.70</u>

This is a(n): monthly interim X final application

Prior Fee Applications Filed:

Date Filed	Period Covered	Fees	Expenses
December 15, 2009	09/25/2009 through 10/21/2009	\$21,487.00	\$0.00
December 31, 2009	11/01/2009 through 11/30/2009	\$45,094.40	\$326.70
January 25, 2010	12/01/2009 through 12/31/2009	\$86,781.20	\$783.00
February 25, 2010	01/01/2010 through 01/31/2010	\$136,850.70	\$848.00
March 26, 2010	02/01/2010 through 02/28/2010	\$114,928.60	\$673.00
April 26, 2010	03/01/2010 through 03/31/2010	\$300,018.18	\$251.00
May 21, 2010	04/01/2010 through 04/30/2010	\$3,026.70	\$0.00
N/A	05/01/2010 through 05/31/2010	\$0.00	\$0.00
N/A	06/01/2010 through 06/30/2010	\$0.00	\$0.00

COMPENSATION BY PROFESSIONAL
SEPTEMBER 25, 2009 THROUGH JUNE 30, 2010

Last Name	First Name	Title	Total Hours Billed	Hourly Billing Rate	Total Compensation
Adams	Ben	Staff	8.0	172.00	\$ 1,376.00
Ahmed	Zain	Senior Manager	4.0	658.80	\$ 2,635.20
Ahrens	Michael	Staff	8.0	172.00	\$ 1,376.00
Alger	Jason	Staff	6.0	177.00	\$ 1,062.00
Allen	Melissa	Staff	8.0	156.00	\$ 1,248.00
Beale	Lauren	Staff	1.5	174.00	\$ 261.00
Berardi	Gianopiero	Senior	26.0	336.00	\$ 8,736.00
Bristol	Harris	Senior	8.0	231.00	\$ 1,848.00
Cohen	Arther I	Senior Manager	3.9	654.00	\$ 2,550.60
Dein	Rachel Caryn	Senior	0.5	324.00	\$ 162.00
DeMaris	Sharon	Staff	8.0	177.00	\$ 1,416.00
Demetrio	Andrea	Senior Manager	55.7	515.40	\$ 28,707.78
Demetrio	Andrea	Senior Manager	19.0	469.00	\$ 8,911.00
Demetrio	Andrea	Senior Manager	80.0	468.60	\$ 37,488.00
Dueland	Kristina	Staff	127.0	207.00	\$ 26,289.00
Earhart	Casey	Senior	132.7	340.80	\$ 45,224.16
Earhart	Casey	Senior	87.8	309.60	\$ 27,182.88
Farthing	Kent	Staff	143.6	211.00	\$ 30,299.60
Finley	Erin	Staff	143.9	232.20	\$ 33,413.58
Finley	Erin	Staff	5.5	211.20	\$ 1,161.60
Gilkey	Jennifer	Staff	7.0	211.00	\$ 1,477.00
Haarsgaard	Katelyn	Staff	7.5	172.20	\$ 1,291.50
Haller	Patrick	Staff	138.8	189.60	\$ 26,316.48
Haller	Patrick	Staff	3.2	172.20	\$ 551.04
Homan	James	Staff	8.0	207.00	\$ 1,656.00
Jennings	Keith	Senior	197.1	312.60	\$ 61,613.46
Jennings	Keith	Senior	64.5	284.40	\$ 18,343.80
Jennings	Keith	Senior	141.2	251.00	\$ 35,441.20
Knightly	John	Partner	1.0	825.00	\$ 825.00
Lotoczky	Edward	Senior	1.1	373.20	\$ 410.52
Lunt	Mark	Partner	11.0	699.00	\$ 7,689.00
Lunt	Mark	Partner	5.0	698.40	\$ 3,492.00
Lunt	Mark	Partner	7.4	654.60	\$ 4,844.04
Lunt	Mark	Partner	11.4	635.00	\$ 7,239.00
McDowell	Sandi	Senior Manager	32.0	526.80	\$ 16,857.60
McDowell	Sandi	Senior Manager	1.0	529.00	\$ 529.00
Negassa	Selome	Staff	8.0	204.00	\$ 1,632.00
Schuetz	Stephen	Partner	5.1	828.00	\$ 4,222.80
Schuster	Cody	Staff	4.0	174.00	\$ 696.00
Smith	Scott	Executive Director	2.0	686.40	\$ 1,372.80
Snipes	Philip	Partner	26.2	646.20	\$ 16,930.44
Snipes	Philip	Partner	22.4	587.00	\$ 13,148.80
Snipes	Philip	Partner	62.1	587.40	\$ 36,477.54

Stanfield	Lynn	Senior Manager	9.7	541.20	\$ 5,249.64
Stanfield	Lynn	Senior Manager	22.0	492.00	\$ 10,824.00
Stone	Austin	Staff	6.2	172.20	\$ 1,067.64
Straneva	Michael	Partner	1.5	574.80	\$ 862.20
Sugarman	Samantha	Senior	34.5	286.20	\$ 9,873.90
Sugarman	Samantha	Senior	19.4	261.00	\$ 5,063.40
Sugarman	Samantha	Senior	29.1	260.40	\$ 7,577.64
Torres	Luciana	Manager	24.1	444.60	\$ 10,714.86
Torres	Luciana	Manager	18.9	404.40	\$ 7,643.16
Votta	James	Partner	1.0	804.00	\$ 804.00
Williams	Anthony	Senior Manager	98.3	487.20	\$ 47,891.76
Williams	Anthony	Senior Manager	48.0	443.00	\$ 21,264.00
Williams	Anthony	Senior Manager	94.3	442.80	\$ 41,756.04
Williams	Anthony	Manager	5.3	400.00	\$ 2,120.00
Wilson JR	James L.	Partner	5.9	582.00	\$ 3,433.80
Wilson JR	James L.	Partner	1.5	640.20	\$ 960.30
Wu	Bihling	Senior	2.5	324.00	\$ 810.00
Wyper	Brent	Partner	3.3	624.40	\$ 2,060.52
Wyper	Brent	Partner	1.7	568.00	\$ 965.60
Wyper	Brent	Partner	5.0	567.60	\$ 2,838.00
		Totals	2,076.3		\$ 708,186.78

Compensation	\$708,186.78
Total Hours	2,076.3
Blended Rate	\$341.08

Dated: November 9, 2010

COMPENSATION BY PROJECT CATEGORY
SEPTEMBER 25, 2009 THROUGH JUNE 30, 2010

Project Category	Total Hours	Total Fees
Audit and Audit Related	2,076.3	\$708,186.78
TOTAL	2,076.3	\$708,186.78

EXPENSE SUMMARY
SEPTEMBER 25, 2009 THROUGH JUNE 30, 2010

Expense Category	Service Provider (if applicable)	Total Expenses
Transportation	N/A	\$2,654.70
Meals	N/A	\$207.00
Lodging	N/A	\$0.00
Electronic Confirmations	N/A	\$20.00
TOTAL		\$2,881.70

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**FINAL FEE APPLICATION OF ERNST & YOUNG LLP
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND FOR REIMBURSEMENT OF EXPENSES AS AUDITORS
TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD
FROM SEPTEMBER 25, 2009 THROUGH JUNE 30, 2010**

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *Second Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals*, which was entered by the Court on October 6, 2009, Docket No. 486 (the “Compensation Order”), Ernst & Young LLP (“E&Y”) hereby files this Final Fee Application for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Counsel to the Debtors and Debtors-in-Possession for the Period from September 25, 2009 through June 30, 2010 (the “Application”). By this Application, E&Y seek a final allowance pursuant to the Compensation Order with respect to the sums of \$708,186.78 as compensation and \$2,881.70 for reimbursement of actual and necessary expenses for a total of \$711,068.48 for the period September 25, 2009 through and including June 30, 2010 (the “Compensation Period”). In support of this Application, E&Y respectfully represents as follows:

Background

1. On June 15, 2009 (the “Petition Date”), the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

2. E&Y was retained effective as of the Petition Date by this Court’s Order dated November 12, 2009, *nunc pro tunc* to September 25, 2009 (the “Retention Order”). The Retention Order authorized E&Y to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

Compensation Paid and Its Source

3. All services for which compensation is requested by E&Y were performed for or on behalf of the Debtors.

4. E&Y has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between E&Y and any other person other than the directors of E&Y for the sharing of compensation to be received for services rendered in these cases.

Fee Application

5. The daily time detail for the E&Y professionals that provided services during the Compensation Period is attached hereto as Exhibit A. To the best of E&Y’s knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Guidelines adopted by the Office of the United States Trustee, Bankr. S.D.N.Y. L.R. 2016-1, Administrative Order M-151 of the Southern District of New York and the Compensation Order.

Actual and Necessary Expenses

6. E&Y incurred \$2,881.70 in reimbursable expenses during the Compensation Period. The detail supporting such reimburseable expenses is attached hereto as Exhibit B.

Summary of Services Rendered

7. E&Y, by and through its professionals, has performed all necessary professional services which are described and narrated in detail hereinafter.

Summary of Services By Project

8. The services rendered by E&Y during the Compensation Period can be grouped into the categories set forth below. These categories are generally described below, with a more detailed identification of the actual services provided set forth on the attached Exhibit A. The professionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in Exhibit A attached hereto.

A. Audit and Audit Related

Fees: \$708,186.78; Total Hours: 2,076.3

This category includes all matters related to the provision of audit and audit related services, including the provision of advisory services and continuing education support and assistance with and review of regulatory or other filings.

Valuation of Services

9. Professionals of E&Y have expended a total of 2,076.3 hours in connection with this matter during the Compensation Period, as follows:

Last Name	First Name	Title	Total Hours Billed	Hourly Billing Rate	Total Compensation
Adams	Ben	Staff	8.0	172.00	\$ 1,376.00
Ahmed	Zain	Senior Manager	4.0	658.80	\$ 2,635.20
Ahrens	Michael	Staff	8.0	172.00	\$ 1,376.00
Alger	Jason	Staff	6.0	177.00	\$ 1,062.00
Allen	Melissa	Staff	8.0	156.00	\$ 1,248.00
Beale	Lauren	Staff	1.5	174.00	\$ 261.00
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Jennings	Keith	Senior	64.5	284.40	\$ 18,343.80
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Stanfield	Lynn	Senior Manager	22.0	492.00	\$ 10,824.00
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Straneva	Michael	Partner	1.5	574.80	\$ 862.20
Sugarman	Samantha	Senior	34.5	286.20	\$ 9,873.90
Sugarman	Samantha	Senior	19.4	261.00	\$ 5,063.40
Sugarman	Samantha	Senior	29.1	260.40	\$ 7,577.64
Torres	Luciana	Manager	24.1	444.60	\$ 10,714.86
Torres	Luciana	Manager	18.9	404.40	\$ 7,643.16
Votta	James	Partner	1.0	804.00	\$ 804.00
Williams	Anthony	Senior Manager	98.3	487.20	\$ 47,891.76
Williams	Anthony	Senior Manager	48.0	443.00	\$ 21,264.00
Williams	Anthony	Senior Manager	94.3	442.80	\$ 41,756.04
Williams	Anthony	Manager	5.3	400.00	\$ 2,120.00
Wilson JR	James L.	Partner	5.9	582.00	\$ 3,433.80
Wilson JR	James L.	Partner	1.5	640.20	\$ 960.30
Wu	Bihling	Senior	2.5	324.00	\$ 810.00
Wyper	Brent	Partner	3.3	624.40	\$ 2,060.52
Wyper	Brent	Partner	1.7	568.00	\$ 965.60
Wyper	Brent	Partner	5.0	567.60	\$ 2,838.00
		Totals	2,076.3		\$ 708,186.78


The daily detailed time records of the work performed by these persons is fully set forth in Exhibit A attached hereto. The reasonable value of the services rendered by E&Y to the Debtors during the Compensation Period is \$708,186.78.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by E&Y is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

WHEREFORE, E&Y respectfully requests that the Court authorize that for the period September 25, 2009 through June 30, 2010, a final allowance be made to E&Y pursuant to the terms of the Compensation Order, with respect to the sum of \$708,186.78 as compensation for necessary professional services rendered, and the sum of \$2,881.70 as reimbursement of actual necessary costs and expenses, for a total of \$711,068.48 and that any portion of such sums that remains unpaid be authorized for payment by the Debtors, and for such other and further relief as this Court may deem just and proper.

Dated: November 9, 2010

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Philip R. Snipes", written over a horizontal line.

Philip R. Snipes
Ernst & Young LLP
75 Beattie Place
Suite 800
Greenville, South Carolina 29601,

Auditors for the Debtors and Debtors-in-Possession

EXHIBIT A

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	1.0	251	251.00	09/28/09	Procedures to identify any independence matters between EY and parties in interest relating to the bankruptcy.
Snipes, Philip	Assurance Partner	1.0	587	587.00	09/28/09	Impairment discussion for technical memorandum related to hotel properties and FAS 144
Jennings, Keith	Assurance Senior	2.0	251	502.00	09/29/09	Procedures to identify any independence matters between EY and parties in interest relating to the bankruptcy.
Snipes, Philip	Assurance Partner	1.0	587	587.00	09/29/09	Impairment discussion for technical memorandum related to hotel properties and FAS 144
Jennings, Keith	Assurance Senior	1.0	251	251.00	09/30/09	Procedures to identify any independence matters between EY and parties in interest relating to the bankruptcy.
Williams, Anthony	Assurance Manager	3.0	400	1,200.00	09/30/09	EY Internal Connections check procedures/follow-up with various firm partners
Snipes, Philip	Assurance Partner	0.5	587	293.50	10/01/09	Engagement letter preparation and review
Snipes, Philip	Assurance Partner	0.5	587	293.50	10/01/09	Procedures to identify any independence matters between EY and parties in interest relating to the bankruptcy.
Williams, Anthony	Assurance Manager	0.5	400	200.00	10/01/09	Review of Company interim financial information
Jennings, Keith	Assurance Senior	1.0	251	251.00	10/02/09	Procedures to identify any independence matters between EY and parties in interest relating to the bankruptcy.
Snipes, Philip	Assurance Partner	1.0	587	587.00	10/02/09	Conference call & discussion - Brent Wyper - impairment and hold periods for FAS 144
Williams, Anthony	Assurance Manager	0.9	400	360.00	10/02/09	Discussion with general and external counsel regarding engagement letter comments from Co.'s attorneys
Williams, Anthony	Assurance Manager	0.9	400	360.00	10/02/09	Engagement letter revisions based on comments from Company's attorneys
Wyper, Brent	Assurance Partner	0.3	568	170.40	10/02/09	Discussion - Phil - impairment and hold periods
Snipes, Philip	Assurance Partner	0.5	587	293.50	10/05/09	Conference call & discussion - Brent Wyper - impairment and hold periods for FAS 144
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	10/05/09	Conference call with audit team and PPD to discuss FAS 144 impact to Company in Bankruptcy
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	10/05/09	EY Internal Connections check procedures/follow-up with various firm partners
Wyper, Brent	Assurance Partner	0.5	568	284.00	10/05/09	Conf call w/ team and PPD on impairment
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	10/06/09	EY Internal Connections check procedures/follow-up with various firm partners
Snipes, Philip	Assurance Partner	1.0	587	587.00	10/07/09	Procedures to identify any independence matters between EY and parties in interest relating to the bankruptcy.
Williams, Anthony	Assurance Senior Manager	2.4	443	1,063.20	10/07/09	Assistance with completion of Extended Stay audit affidavit
Williams, Anthony	Assurance Senior Manager	1.8	443	797.40	10/07/09	EY Internal Connections check procedures/follow-up with various firm partners

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	1.1	443	487.30	10/07/09	Internal team discussion regarding additional engagement letter comments from Co.'s attorneys
Snipes, Philip	Assurance Partner	0.5	587	293.50	10/08/09	Procedures to identify any independence matters between EY and parties in interest relating to the bankruptcy.
Snipes, Philip	Assurance Partner	0.5	587	293.50	10/08/09	Engagement letter preparation and review
Williams, Anthony	Assurance Senior Manager	1.6	443	708.80	10/08/09	EY Internal Connections check procedures/follow-up with various firm partners
Williams, Anthony	Assurance Senior Manager	0.8	443	354.40	10/08/09	Conference call to discuss inclusion of EY relationship with Federal Reserve within Extended Stay audit affidavit
Williams, Anthony	Assurance Senior Manager	1.1	443	487.30	10/08/09	Internal team discussion regarding additional engagement letter comments from Co.'s attorneys
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	10/12/09	Additional discussion and revision of Extended Stay audit affidavit - specific to fees and billing comments from Co.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.40	10/13/09	Engagement letter revisions
Williams, Anthony	Assurance Senior Manager	0.6	443	265.80	10/13/09	Conference call with EY external counsel to discuss Engagement Letter & Affidavit
Williams, Anthony	Assurance Senior Manager	0.6	443	265.80	10/13/09	Affidavit revisions
Snipes, Philip	Assurance Partner	1.0	587	587.00	10/14/09	Extended Stay Affidavit discussion and engagement letter
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	10/14/09	Affidavit revisions
Snipes, Philip	Assurance Partner	1.0	587	587.00	10/15/09	Engagement letter preparation and review
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	10/16/09	Conference call with EY external counsel to discuss Affidavit
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	10/19/09	Affidavit revisions
Snipes, Philip	Assurance Partner	1.0	587	587.00	10/21/09	Impairment discussion for technical memorandum - FAS 142, 144; Review of new bankruptcy accounting guidance
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	10/21/09	Independence items relating to Lightstone
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.80	10/26/09	Correspondence with ITRS to coordinate IT work.
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.80	10/26/09	Discussion with Anthony about status of court hearing; time budget for procedures and discussions held with the client regarding timing of procedures; consolidation matters for consideration and discussion of upcoming call with PPD.
Jennings, Keith	Assurance Senior	1.0	251	251.00	10/26/09	Preparing client assistance request - identifying documentation to be provided by the Company in order to complete our planning procedures.

EY Personnel	Rank	Hours	Rate	Extension	Incur.Date	Description
Jennings, Keith	Assurance Senior	1.0	251	251.00	10/26/09	Preparing client assistance request - identifying documentation to be provided by the Company in order to complete our walkthroughs.
Jennings, Keith	Assurance Senior	2.0	251	502.00	10/26/09	Preparing client assistance request - identifying documentation to be provided by the Company in order to complete our testing of controls.
Jennings, Keith	Assurance Senior	2.0	251	502.00	10/26/09	Preparing client assistance request - identifying documentation to be provided by the Company in order to complete our interim substantive procedures.
Williams, Anthony	Assurance Senior Manager	1.5	443	664.50	10/26/09	Review of planning and interim CAPs
Williams, Anthony	Assurance Senior Manager	2.4	443	1,063.20	10/26/09	Review and discussions of Extended Stay schedule, including revisions based on timing of expected affidavit acceptance
Williams, Anthony	Assurance Senior Manager	0.6	443	265.80	10/26/09	Compilation/documentation of requested items for PPD follow-up on FAS 144 issues
Demetrio, Andrea	Assurance Senior Manager	0.8	469	375.20	10/29/09	Internal correspondence with ITRS to schedule 2009 IT procedures and update 2009 time budget.
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	10/29/09	Compilation/documentation of requested items for PPD follow-up on FAS 144 issues
Williams, Anthony	Assurance Senior Manager	0.3	443	132.90	10/30/09	Compilation/documentation of requested items for PPD follow-up on FAS 144 issues
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	11/02/09	Engagement letter revisions
Snipes, Philip	Assurance Partner	1.0	587	587.00	11/03/09	Revisions to engagement letter based on comments provided by Weil Gotshal & Manges LLP
Williams, Anthony	Assurance Senior Manager	0.9	443	398.70	11/03/09	Discussions with S.Lining (Director of Corporate Finance), S.Licht (Controller), J.Slack (Accounting Manager) regarding Ernst & Young's test of control and interim client assistance package and areas of interim testing to be performed.
Williams, Anthony	Assurance Senior Manager	1.1	443	487.30	11/03/09	Engagement letter revisions
Schuetz, Stephen	Assurance Partner	1.0	828	828.00	11/04/09	Professional Practice Director - Consultation conference call with P.Snipes to discuss remaining useful life considerations for fixed asset impairment model.
Snipes, Philip	Assurance Partner	1.0	587	587.00	11/04/09	Consultation conference call with S.Schuetz to discuss remaining useful life considerations for fixed asset impairment model.
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	11/04/09	Engagement letter revisions
Snipes, Philip	Assurance Partner	0.5	587	293.50	11/05/09	Engagement letter revisions
Snipes, Philip	Assurance Partner	1.0	587	587.00	11/05/09	Reviewing guidance relating to impairment considerations with respect to Extended Stay's hotel properties

EY Personnel		Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance	Senior Manager	1.3	469	609.70	11/13/09	Meeting with P.Snipes, A.Williams to discuss fieldwork timing, staffing and client expectations
Jennings, Keith	Assurance	Senior	1.4	251	351.40	11/13/09	Creating current year GAMx database (audit documentation workspace) utilizing the prior year engagement as a template
Jennings, Keith	Assurance	Senior	0.2	251	50.20	11/13/09	Preparing the Team Planning Event agenda (Team Planning Event is a required planning and the agenda serves as documentation of the meeting)
Jennings, Keith	Assurance	Senior	1.9	251	476.90	11/13/09	Preparation of the Understanding the Business Template (UBT) - required template documenting our understanding including key market forces and other factors, key stakeholders, critical success factors and management's process for evaluation of financial performance.
Jennings, Keith	Assurance	Senior	0.2	251	50.20	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - general audit procedures
Jennings, Keith	Assurance	Senior	0.8	251	200.80	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - cash
Jennings, Keith	Assurance	Senior	1.1	251	276.10	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - accounts receivable
Jennings, Keith	Assurance	Senior	0.1	251	25.10	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - materials and supplies
Jennings, Keith	Assurance	Senior	0.3	251	75.30	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - prepaid and other current assets
Jennings, Keith	Assurance	Senior	0.1	251	25.10	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - intercompany accounts
Jennings, Keith	Assurance	Senior	0.3	251	75.30	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - long-term assets
Jennings, Keith	Assurance	Senior	0.7	251	175.70	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - fixed assets

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	0.1	251	25.10	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - intangible assets
Jennings, Keith	Assurance Senior	0.5	251	125.50	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - accounts payable and accruals
Jennings, Keith	Assurance Senior	0.3	251	75.30	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - long-term debt
Jennings, Keith	Assurance Senior	0.1	251	25.10	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - minority interest
Jennings, Keith	Assurance Senior	0.2	251	50.20	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - equity
Jennings, Keith	Assurance Senior	0.1	251	25.10	11/13/09	Preparing the year-end client assistance request - reviewing required audit procedures and identifying supporting documentation to be provided by the client - revenues and expenses
Williams, Anthony	Assurance Senior Manager	1.5	443	664.50	11/13/09	Meeting with P.Snipes, A.Demetrio to discuss fieldwork timing, staffing and client expectations
Demetrio, Andrea	Assurance Senior Manager	0.6	469	281.40	11/16/09	Discussions onsite with S.Lining, S.Licht, J.Slack regarding Ernst & Young's arrival at the client location - discussion of reporting requirements for the Company; Ernst & Young's timeline for November / December
Demetrio, Andrea	Assurance Senior Manager	0.1	469	46.90	11/16/09	Planning review - understand service requirements, determine audit scope, and establish team - GAMx screens
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.80	11/16/09	Planning review - consider client acceptance / continuance results
Demetrio, Andrea	Assurance Senior Manager	0.7	469	328.30	11/16/09	Reviewing Internal Control & Fraud Considerations document (ICFC) - evaluating control environment, risk assessment, monitoring
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.80	11/16/09	Understanding the Business Template - reviewing key market forces and key environmental factors; key stakeholder influences
Demetrio, Andrea	Assurance Senior Manager	0.4	469	187.60	11/16/09	Understanding the Business Template - reviewing objectives and strategies, critical success factors
Demetrio, Andrea	Assurance Senior Manager	0.6	469	281.40	11/16/09	Reviewing Internal Control & Fraud Considerations document (ICFC) - evaluating IT and control environment
Farthing, Kent	Assurance Staff	0.4	211	84.40	11/16/09	Discussion with J.Slack (Accounting Manager) - onsite schedule, client assistance deadlines

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Farthing, Kent	Assurance Staff	2.7	211	569.70	11/16/09	Completing testing of controls - cash reconciliation control for March cash reconciliations
Farthing, Kent	Assurance Staff	1.5	211	316.50	11/16/09	Completing testing of controls - evaluation of income statement analytics
Farthing, Kent	Assurance Staff	1.0	211	211.00	11/16/09	GAMx documentation - identification of risks associated with significant accounts and assertions - "what could go wrong" - required documentation in GAMx
Farthing, Kent	Assurance Staff	0.6	211	126.60	11/16/09	Review of the Financial Statement Close Process Narrative
Farthing, Kent	Assurance Staff	2.4	211	506.40	11/16/09	Completing testing of controls - cash reconciliation control for September cash reconciliations
Jennings, Keith	Assurance Senior	5.2	251	1,305.20	11/16/09	Preparation of the Internal Control and Fraud Considerations document (ICFC) including the evaluation of the Company's internal control process and identification of internal control relating to the control environment, risk assessment, monitoring, information & communication and control activities; documentation of anti-fraud programs and controls, identified fraud risks and related relevant accounts and financial statement assertions impacted by identified fraud risks.
Jennings, Keith	Assurance Senior	3.4	251	853.40	11/16/09	Reviewing methodology for calculation of planning materiality to establish audit scope and completion of planning materiality calculation and documentation utilizing client prepared financial information
Jennings, Keith	Assurance Senior	0.5	251	125.50	11/16/09	Discussion with J. Slack (Accounting Manager) - changes in client's business from prior year and bankruptcy reporting requirements
Farthing, Kent	Assurance Staff	1.5	211	316.50	11/17/09	Interim accounts receivable procedure - reviewing the sales spike analysis and trend analysis in order to test for appropriate cut-off
Farthing, Kent	Assurance Staff	2.4	211	506.40	11/17/09	Interim accounts receivable procedure- testing the reconciliation of deferred revenue details to the general ledger and selecting details for testing
Farthing, Kent	Assurance Staff	1.2	211	253.20	11/17/09	Interim fixed assets procedure - selection of details for testing
Farthing, Kent	Assurance Staff	3.4	211	717.40	11/17/09	Interim fixed assets procedure - testing of fixed assets additions - reviewing voucher packages supporting the addition; reviewing the assignment of useful lives; agreeing details to additions listing
Farthing, Kent	Assurance Staff	0.4	211	84.40	11/17/09	Interim fixed assets procedure - recalculation of depreciation expense
Williams, Anthony	Assurance Senior Manager	0.3	443	132.90	11/17/09	Review of planning and interim client assistance request prior to providing the request to the client
Farthing, Kent	Assurance Staff	0.9	211	189.90	11/18/09	Interim fixed assets procedure - recalculation of depreciation expense

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Farthing, Kent	Assurance Staff	2.7	211	569.70	11/18/09	Interim accounts receivable procedure- selecting individual invoices from accounts receivable details for aging testing
Farthing, Kent	Assurance Staff	0.5	211	105.50	11/18/09	Interim accounts receivable procedure - Microstart to identify sample size for accounts receivable confirmations
Farthing, Kent	Assurance Staff	3.0	211	633.00	11/18/09	Interim accounts receivable procedure - reviewing invoices selected for the aging test and recalculating the aging based on appropriate date
Farthing, Kent	Assurance Staff	1.3	211	274.30	11/18/09	Interim accounts receivable procedure - making selections from accounts receivable details for confirmations
Farthing, Kent	Assurance Staff	0.2	211	42.20	11/18/09	Discussion with J. Slack (Accounting Manager) regarding client assistance details
Jennings, Keith	Assurance Senior	3.7	251	928.70	11/18/09	Audit procedures related to the DLDW income statement planning analytic - discussing and documenting variance explanations for accounts in excess of identified scope.
Jennings, Keith	Assurance Senior	2.5	251	627.50	11/18/09	Audit procedures related to the DLDW balance sheet planning analytic - discussing and documenting variance explanations for asset accounts in excess of identified scope.
Jennings, Keith	Assurance Senior	1.3	251	326.30	11/18/09	Audit procedures related to the DLDW balance sheet planning analytic - discussing and documenting variance explanations for liability accounts in excess of identified scope.
Jennings, Keith	Assurance Senior	0.9	251	225.90	11/18/09	Audit procedures related to the DLDW balance sheet planning analytic - discussing and documenting variance explanations for equity accounts in excess of identified scope.
Jennings, Keith	Assurance Senior	2.3	251	577.30	11/18/09	Preparing the property-level income statement planning analytic
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	11/18/09	Review of planning and interim client assistance request prior to providing the request to the client
Farthing, Kent	Assurance Staff	2.1	211	443.10	11/19/09	Test of Controls- selections from cash disbursement details for testing
Farthing, Kent	Assurance Staff	2.0	211	422.00	11/19/09	Interim accounts receivable procedure - Unit Charges Testing - reviewing accounts receivable details for customers continuing their stay as of the interim date
Farthing, Kent	Assurance Staff	0.6	211	126.60	11/19/09	Review of the Sales and Accounts Receivable Process Narrative
Jennings, Keith	Assurance Senior	2.3	251	577.30	11/19/09	Identification of significant processes and significant accounts by evaluating the client's most recent financial information and also considering prior year's financial statements
Jennings, Keith	Assurance Senior	1.4	251	351.40	11/19/09	Preparation of site visit instruction memo to be provided to team members completing site visit procedures
Jennings, Keith	Assurance Senior	3.1	251	778.10	11/19/09	Selection process for site visit locations and updating workbook documentation for sites selected
Jennings, Keith	Assurance Senior	3.4	251	853.40	11/19/09	Scheduling site visits - correspondence with personnel to obtain staffing - ten locations

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	0.1	469	46.90	11/20/09	Understanding the Business - review of internal organization chart
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.80	11/20/09	Reviewing budget to actual cash flow information utilized in the client's property impairment calculation model
Demetrio, Andrea	Assurance Senior Manager	0.8	469	375.20	11/20/09	Reviewing the Understanding the Business template - management's key measures of performance; business objectives and strategies, critical success factors
Demetrio, Andrea	Assurance Senior Manager	0.3	469	140.70	11/20/09	Reviewing the Understanding the Business template - critical accounting policies
Demetrio, Andrea	Assurance Senior Manager	0.5	469	234.50	11/20/09	Reviewing prior year models for 2009 projected cash flow information; call / e-mail to J. Rogers (Executive Vice President of Accounting / Finance) requesting information for budget to actual cash flow information.
Demetrio, Andrea	Assurance Senior Manager	0.1	469	46.90	11/20/09	Review of significant and fraud risks as documented in GAMx
Demetrio, Andrea	Assurance Senior Manager	0.6	469	281.40	11/20/09	Reviewing planning analytics - balance sheet variances
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.80	11/20/09	Reviewing planning analytics - balance sheet variances
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.80	11/20/09	Reviewing calculation for planning materiality to establish audit scope; Reviewing combined risk assessment assigned to accounts receivable
Demetrio, Andrea	Assurance Senior Manager	0.8	469	375.20	11/20/09	Discussion with J. Rogers (Executive Vice President - Accounting / Finance) - cash flow forecast to actual for 2009; internal reporting requirements; Audit Report reporting level; audit deadline
Farthing, Kent	Assurance Staff	0.8	211	168.80	11/20/09	Review of the Sales and Accounts Receivable Narrative
Farthing, Kent	Assurance Staff	0.6	211	126.60	11/20/09	Review of Direct Bill Guidelines
Farthing, Kent	Assurance Staff	0.7	211	147.70	11/20/09	Review of Non-Systematic Processes Narrative
Farthing, Kent	Assurance Staff	0.5	211	105.50	11/20/09	Review of Fixed Asset Narrative and Capitalization Policy
Farthing, Kent	Assurance Staff	3.0	211	633.00	11/20/09	Completing test of controls- Allowance for Doubtful Accounts process - review of accounts receivable details in excess of 60 days and related investigation of these balances by appropriate client personnel; review of journal entries to record allowance, as applicable
Farthing, Kent	Assurance Staff	2.8	211	590.80	11/20/09	Completing test of controls - monthly income statement review
Jennings, Keith	Assurance Senior	3.3	251	828.30	11/20/09	Preparation of site vision audit instructions including testing of controls, employee testing, supplies inventory and general inquiries
Jennings, Keith	Assurance Senior	3.5	251	878.50	11/20/09	Sample selections for items to be tested on location (sample selections for ten locations)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance	Senior	3.8	251	953.80	11/20/09 Updating documentation to reflect samples selected to be provided to EY personnel completing site visit procedures (documentation for ten locations)
Jennings, Keith	Assurance	Senior	1.6	251	401.60	11/20/09 Correspondence with all site visit team members regarding procedures to be completed at site visits
Farthing, Kent	Assurance	Staff	2.5	211	527.50	11/23/09 Interim accounts receivable procedure- testing details for deferred revenue
Farthing, Kent	Assurance	Staff	1.2	211	253.20	11/23/09 Interim accounts receivable procedure - Sales Trend Analysis evaluation for cut-off testing
Farthing, Kent	Assurance	Staff	1.8	211	379.80	11/23/09 Interim accounts receivable procedure - Unit Charges Testing - reviewing portfolios selected for testing to ensure appropriate inclusion in accounts receivable
Farthing, Kent	Assurance	Staff	2.8	211	590.80	11/23/09 Completing Test of Controls- Cash Disbursements Testing - reviewing cash disbursement details (check/wire copy, invoice)
Gilkey, Jennifer	Assurance	Staff	1.0	211	211.00	11/23/09 Preparation for Nashville, TN site visit by reviewing instructions, contacting site manager - Z.Harris (General Manager)
Farthing, Kent	Assurance	Staff	1.2	211	253.20	11/24/09 Interim accounts receivable procedure- Reviewing invoices for accounts receivable selected for confirmation
Farthing, Kent	Assurance	Staff	3.0	211	633.00	11/24/09 Interim accounts receivable testing - recalculating the AR aging in total and for invoices selected for testing
Farthing, Kent	Assurance	Staff	0.5	211	105.50	11/24/09 Completing test of controls- Cash Disbursements Follow Up
Farthing, Kent	Assurance	Staff	3.3	211	696.30	11/24/09 Interim fixed assets procedure - Fixed Assets Additions Testing- Invoice Review
Farthing, Kent	Assurance	Staff	2.4	211	506.40	11/25/09 Interim accounts receivable procedure - Lead Sheet explanation and tie-out to the general ledger
Farthing, Kent	Assurance	Staff	1.2	211	253.20	11/25/09 Interim accounts receivable procedure - reviewing Central Direct Billing accounts receivable aging by property
Farthing, Kent	Assurance	Staff	0.8	211	168.80	11/25/09 Interim accounts receivable procedure - reviewing Central Direct Billing accounts receivable aging for credit balances
Farthing, Kent	Assurance	Staff	1.0	211	211.00	11/25/09 Interim accounts receivable procedures - evaluating Localized Direct Billing accounts receivable aging by property
Farthing, Kent	Assurance	Staff	1.0	211	211.00	11/25/09 Interim accounts receivable procedures - reviewing Localized Direct Billing accounts receivable aging for credit balances
Allen, Melissa	Assurance	Staff	1.0	156	156.00	11/30/09 Site Visit - Austin, TX - impairment inquiries of B. Wiesner (General Manager); observation of facility for indicators of impairment including vacant room checks; documentation of inquiries and evaluation.
Allen, Melissa	Assurance	Staff	1.0	156	156.00	11/30/09 Site Visit - Austin, TX - entity level controls inquiries of B. Wiesner (General Manager); reviewing personnel files for evidence of signed acknowledgement of the Code of Conduct; documentation of results.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Allen, Melissa	Assurance Staff	1.0	156	156.00	11/30/09	Site Visit - Austin, TX - inquiries relating to fraud risks of B. Weisner (General Manager) and documentation and conclusions
Allen, Melissa	Assurance Staff	1.0	156	156.00	11/30/09	Site Visit - Austin, TX - payroll and human resources controls testing - inquiries of B. Weisner (General Manager); reviewing time cards and time entries and evidence of review for selected employees and documenting results
Allen, Melissa	Assurance Staff	4.0	156	624.00	11/30/09	Site Visit - Austin, TX - testing and documentation of procedures around accounts receivable and revenue including testing the Night Audit Checklist, the Daily Audit Checklist and the Zero Rate Report. Testing includes selecting samples from these reports for detailed testing and discussion with B. Weisner (General Manager)
Demetrio, Andrea	Assurance Senior Manager	0.5	469	234.50	11/30/09	Call with P. Snipes (Audit Partner - required to sign-off on tax procedures), J. Wilson (Tax Partner - required to sign-off on tax procedures), A. Demetrio (Audit Senior Manager responsible for assisting with tax audit procedures) and L. Stanfield (Tax Senior Manager - emphasis on implementing FIN 48 and tax provision given loss of REIT status) to discuss FIN 48 and tax provision requirements
Demetrio, Andrea	Assurance Senior Manager	0.1	469	46.90	11/30/09	E-mail correspondence with L. Stanfield to provide client information
Farthing, Kent	Assurance Staff	2.4	211	506.40	11/30/09	Process Walkthrough- Sales Audit - reviewing current year narrative to identify process changes in preparation for walkthrough procedures
Farthing, Kent	Assurance Staff	1.0	211	211.00	11/30/09	Process Walkthrough- Accounts Receivable - reviewing current year narrative to identify process changes in preparation for walkthrough procedures
Farthing, Kent	Assurance Staff	0.9	211	189.90	11/30/09	Process Walkthrough- Cash Receipts- reviewing current year narrative to identify process changes in preparation for walkthrough procedures
Farthing, Kent	Assurance Staff	0.5	211	105.50	11/30/09	Process Walkthrough- Preparation for sales audit walkthrough procedures discussion with the client
Farthing, Kent	Assurance Staff	2.5	211	527.50	11/30/09	Process Walkthrough - Sales Audit Interview with P. Leopard (Sales Audit Manager) to discuss sales audit process and collection of walkthrough documentation
Farthing, Kent	Assurance Staff	0.4	211	84.40	11/30/09	Process Walkthrough - Preparation for accounts receivable walkthrough procedures discussion with the client
Farthing, Kent	Assurance Staff	0.3	211	63.30	11/30/09	Process Walkthrough- Preparation for cash receipts walkthrough procedures discussion with the client

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Gilkey, Jennifer	Assurance Staff	1.0	211	211.00	11/30/09	Site Visit - Nashville, TN - impairment inquiries of Z. Harris (General Manager); observation of facility for indicators of impairment including vacant room checks; documentation of inquiries and evaluation.
Gilkey, Jennifer	Assurance Staff	1.5	211	316.50	11/30/09	Site Visit - Nashville, TN - entity level controls inquiries of Z. Harris (General Manager); reviewing personnel files for evidence of signed acknowledgement of the Code of Conduct; documentation of results.
Gilkey, Jennifer	Assurance Staff	1.5	211	316.50	11/30/09	Site Visit - Nashville, TN - payroll and human resources controls testing - inquiries of Z. Harris (General Manager); reviewing time cards and time entries and evidence of review for selected employees and documenting results
Gilkey, Jennifer	Assurance Staff	2.0	211	422.00	11/30/09	Site Visit - Nashville, TN - testing and documentation of procedures around accounts receivable and revenue including testing the Night Audit Checklist, the Daily Audit Checklist and the Zero Rate Report. Testing includes selecting samples from these reports for detailed testing and discussion with Z. Harris (General Manager)
Homan, James	Assurance Staff	1.0	207	207.00	11/30/09	Site Visit - Indianapolis, IN - round trip travel time (30 minutes each direction) per Firm policy for travel during business hours
Homan, James	Assurance Staff	2.0	207	414.00	11/30/09	Site Visit - Indianapolis, IN - impairment inquiries of C. Kurbursky (Area Operations Manager); observation of facility for indicators of impairment including vacant room checks; documentation of inquiries and evaluation.
Homan, James	Assurance Staff	1.0	207	207.00	11/30/09	Site Visit - Indianapolis, IN - entity level controls inquiries of C. Kurbursky (Area Operations Manager); reviewing personnel files for evidence of signed acknowledgement of the Code of Conduct; documentation of results.
Homan, James	Assurance Staff	1.0	207	207.00	11/30/09	Site Visit - Indianapolis, IN - payroll and human resources controls testing - inquiries of C. Kurbursky (Area Operations Manager); reviewing time cards and time entries and evidence of review for selected employees and documenting results
Homan, James	Assurance Staff	2.5	207	517.50	11/30/09	Site Visit - Indianapolis, IN - testing and documentation of procedures around accounts receivable and revenue including testing the Night Audit Checklist, the Daily Audit Checklist and the Zero Rate Report. Testing includes selecting samples from these reports for detailed testing and discussion with C. Kurbursky (Area Operations Manager)
Homan, James	Assurance Staff	0.5	207	103.50	11/30/09	Site Visit - Indianapolis, IN - completion of overall documentation and correspondence with Corporate team

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	1.3	251	326.30	11/30/09	Follow-up documentation related to the income statement planning analytic based on additional explanations received from the client
Jennings, Keith	Assurance Senior	1.4	251	351.40	11/30/09	Follow-up documentation related to the balance sheet planning analytic based on additional explanations received from the client
Jennings, Keith	Assurance Senior	2.9	251	727.90	11/30/09	Evaluation of the property-level income statement analytic
Jennings, Keith	Assurance Senior	2.4	251	602.40	11/30/09	Additional documentation on the Internal Control and Fraud Considerations document
Schuster, Cody	Assurance Staff	4.0	174	696.00	11/30/09	Site Visit - Phoenix, AZ - completing required tests of controls (accounts receivable, entity level, payroll) and additional inquiries
Snipes, Philip	Assurance Partner	0.5	587	293.50	11/30/09	Call with P.Snipes (Audit Partner - required to sign-off on tax procedures), J.Wilson (Tax Partner - required to sign-off on tax procedures), A.Demetrio (Audit Senior Manager responsible for assisting with tax audit procedures) and L.Stanfield (Tax Senior Manager - emphasis on implementing FIN 48 and tax provision given loss of REIT status) to discuss FIN 48 and tax provision requirements
Stanfield, Lynn	Tax Senior Manager	0.5	492	246.00	11/30/09	Call with P.Snipes (Audit Partner - required to sign-off on tax procedures), J.Wilson (Tax Partner - required to sign-off on tax procedures), A.Demetrio (Audit Senior Manager responsible for assisting with tax audit procedures) and L.Stanfield (Tax Senior Manager - emphasis on implementing FIN 48 and tax provision given loss of REIT status) to discuss FIN 48 and tax provision requirements
Wilson, James	Tax Partner	0.5	582	291.00	11/30/09	Call with P.Snipes (Audit Partner - required to sign-off on tax procedures), J.Wilson (Tax Partner - required to sign-off on tax procedures), A.Demetrio (Audit Senior Manager responsible for assisting with tax audit procedures) and L.Stanfield (Tax Senior Manager - emphasis on implementing FIN 48 and tax provision given loss of REIT status) to discuss FIN 48 and tax provision requirements
Wilson, James	Tax Partner	0.5	582	291.00	11/30/09	Additional considerations relating to FIN 48 implementation and new tax provision given change in tax status
Ahrens, Michael	Assurance Staff	1.2	172	206.40	12/01/09	Site visit - Alpharetta, GA - preparation for site visit by reviewing instructions and contacting B.Markovic (Hotel Manager)
Ahrens, Michael	Assurance Staff	1.3	172	223.60	12/01/09	Site visit - Alpharetta, GA - impairment inquiries of B.Markovic (Hotel Manager); observations of facility for indicators of impairment including vacant room checks and related documentation of inquiries and evaluation

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Ahrens, Michael	Assurance	Staff	0.8	172	137.60	12/01/09 Site visit - Alpharetta, GA - entity level controls inquiries of B.Markovic (Hotel Manager) and reviewing personnel files for signed acknowledgement of the Code of Conduct and related documentation of inquiries and testing
Ahrens, Michael	Assurance	Staff	2.2	172	378.40	12/01/09 Site visit - Alpharetta, GA - payroll and human resources controls testing including reviewing time card and time entries and evidence of review of time cards; related inquiries of B.Markovic (Hotel Manager) and related documentation of inquiries and testing
Ahrens, Michael	Assurance	Staff	2.5	172	430.00	12/01/09 Site visit - Alpharetta, GA - accounts receivable and revenue procedures including testing the Night Audit Checklist, the daily Audit Checklist and the Zero Rate Report; related inquiries of B.Markovic (Hotel Manager) and related documentation of inquiries and testing
Alger, Jason	Assurance	Staff	0.5	177	88.50	12/01/09 Site visit - Salt Lake City, UT - Prepared for site visit by reviewing instructions. Contacted K. Woolley (Area Manager) to verify date and time of tests.
Alger, Jason	Assurance	Staff	0.1	177	17.70	12/01/09 Site visit - Salt Lake City, UT - Discussed procedures with site contact Kim Woolley (Area Manager)
Alger, Jason	Assurance	Staff	0.4	177	70.80	12/01/09 Site visit - Salt Lake City, UT - Performed vacant room check by touring 2 vacant rooms as well as checking that supplies and fixed assets within the rooms were in good condition with K. Woolley (Area Manager).
Alger, Jason	Assurance	Staff	0.3	177	53.10	12/01/09 Site visit - Salt Lake City, UT - Obtained and reviewed documentation that selected employees received employee handbook and policies & procedures manual with the help of K. Woolley (Area Manager).
Alger, Jason	Assurance	Staff	0.7	177	123.90	12/01/09 Site visit - Salt Lake City, UT - Verified that the hours worked per the ADP payroll register agreed to the hours submitted via the employee's approved timecard(s) for the selected employees with the help of K. Woolley (Area Manager).
Alger, Jason	Assurance	Staff	0.5	177	88.50	12/01/09 Site visit - Salt Lake City, UT - Verified that the timecards were reviewed by hotel management in a timely manner (prior to payment).
Alger, Jason	Assurance	Staff	0.5	177	88.50	12/01/09 Site visit - Salt Lake City, UT - Verified that each "Night Audit Checklist" had been reviewed by a hotel manager or above with the help of K. Woolley (Area Manager).

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Alger, Jason	Assurance Staff	0.4	177	70.80	12/01/09	Site visit - Salt Lake City, UT - Reviewed "Adjustments Report" and the "Override for Inhouse Guest Report" from the "Daily Audit Pack" for individual adjustments of significance. Discussed adjustments with K. Woolley (Area Manager). Discussed adjustment process with K. Woolley (Area Manager).
Alger, Jason	Assurance Staff	0.6	177	106.20	12/01/09	Site visit - Salt Lake City, UT - Verified that the total for "cash, checks, and travelers' checks" per the "Daily Revenue Report" agreed to the deposit slip form.
Alger, Jason	Assurance Staff	0.2	177	35.40	12/01/09	Site visit - Salt Lake City, UT - Reviewed the "Zero Rate" report and the reasons for issuing the complimentary rooms. Verified reasonableness. Discussed with K. Woolley (Area Manager).
Alger, Jason	Assurance Staff	0.7	177	123.90	12/01/09	Site visit - Salt Lake City, UT - Selected two direct bill customers and reviewed application. Checked with K. Woolley (Area Manager) to ensure that the appropriate supporting documentation was sent to Corporate. Ensured that proper approvals took place.
Alger, Jason	Assurance Staff	0.5	177	88.50	12/01/09	Site visit - Salt Lake City, UT - Walked through selected folios from the "Daily Audit Pack" to verify that the occupant's daily room-rate charge was appropriate based on the property's room-rate charge structure.
Alger, Jason	Assurance Staff	0.6	177	106.20	12/01/09	Site visit - Salt Lake City, UT - Performed fraud inquiries of K. Woolley (Area Manager).
Farthing, Kent	Assurance Staff	1.4	211	295.40	12/01/09	Walkthrough- Interview with J. Marlow (A/R Manager) about the Accounts Receivable Process (discussing schedules used by the client and controls by walking through a specific transaction)
Farthing, Kent	Assurance Staff	1.3	211	274.30	12/01/09	Walkthrough- Interview with J. Marlow (A/R Manager) about the Cash Receipts Process (discussing schedules used by the client and controls by walking through a specific transaction)
Farthing, Kent	Assurance Staff	0.7	211	147.70	12/01/09	Walkthrough- Correspondence with D. Kauffman (Director of Revenue Management) about pricing at hotels
Farthing, Kent	Assurance Staff	1.2	211	253.20	12/01/09	Walkthrough- A/P prior year walkthrough comparison to current year narrative in order to search for changes in the process to discuss with the client; Interview Preparation- A/P (Preparation of questions/ discussion topics)
Farthing, Kent	Assurance Staff	1.5	211	316.50	12/01/09	Cash Disbursement prior year walkthrough comparison to current year narrative in order to search for changes in the process to discuss with the client; Interview Preparation- cash disbursements (Preparation of questions/ discussion topics)
Farthing, Kent	Assurance Staff	1.9	211	400.90	12/01/09	Walkthrough- A/P Interview with Debbie Bryant- A/P Manager (discussing schedules used by the client and controls by walking through a specific transaction)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance	Senior	1.8	251	451.80	12/01/09 Detail review - site visit workpapers and test of controls support - Nashville property
Jennings, Keith	Assurance	Senior	1.6	251	401.60	12/01/09 Detail review - site visit workpapers and test of controls support - Indianapolis property
Jennings, Keith	Assurance	Senior	1.7	251	426.70	12/01/09 Detail review - site visit workpapers and test of controls support - Austin property
Jennings, Keith	Assurance	Senior	1.7	251	426.70	12/01/09 Detail review - site visit workpapers and test of controls support - Phoenix property
Jennings, Keith	Assurance	Senior	1.6	251	401.60	12/01/09 Detail review - site visit workpapers and test of controls support - Alpharetta property
Jennings, Keith	Assurance	Senior	0.6	251	150.60	12/01/09 Detail review - site visit workpapers and test of controls support - Salt Lake City property
Jennings, Keith	Assurance	Senior	0.6	251	150.60	12/01/09 Detail review - sales, accounts receivable and cash receipts narrative and walkthrough
DeMaris, Sharon	Assurance	Staff	1.0	177	177.00	12/02/09 Site visit - Portland, OR - Preparation for site visit by reviewing instructions, contacting site manager, D. Stewart (Hotel Manager)
DeMaris, Sharon	Assurance	Staff	1.0	177	177.00	12/02/09 Site visit - Portland, OR - impairment inquiries of D. Stewart (hotel manager); observation of facility for indicators of impairment including vacant room checks; on site documentation of inquiries and evaluation
DeMaris, Sharon	Assurance	Staff	1.5	177	265.50	12/02/09 Site visit - Portland, OR - entity level controls inquiries of D. Stewart (hotel manager); reviewing personnel files for evidence of signed acknowledgement of the code of conduct; on site documentation of results
DeMaris, Sharon	Assurance	Staff	1.5	177	265.50	12/02/09 Site visit - Portland, OR - payroll and human resources controls testing - inquiries of D. Stewart (hotel manager); reviewing time cards and time entries and evidence of review for selected employees and on-site documentation of results
DeMaris, Sharon	Assurance	Staff	2.0	177	354.00	12/02/09 Site Visit - Portland, OR - Testing and documentation of procedures related to revenue and receivables: Revenue - testing night audit checklist, the adjustment report, the daily revenue report, the zero rate report, and folio audit trail report. Receivables - testing aging report and sample of direct bill customers. Documentation of results related to testing these reports and samples.
DeMaris, Sharon	Assurance	Staff	1.0	177	177.00	12/02/09 Site visit - Portland, OR - concluding documentation on all testing
Farthing, Kent	Assurance	Staff	0.8	211	168.80	12/02/09 Walkthrough- Review of accounts payable Narrative prepared by the client (to confirm understanding of the process)
Farthing, Kent	Assurance	Staff	1.0	211	211.00	12/02/09 Walkthrough- Review of Cash Disbursements Narrative prepared by the client (to confirm understanding of the process)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Farthing, Kent	Assurance Staff	0.5	211	105.50	12/02/09	Walkthrough- A/P Follow Up with Debbie Bryant- A/P Manager (based on changes to the A/P process based on review of the narrative)
Farthing, Kent	Assurance Staff	0.5	211	105.50	12/02/09	Walkthrough- Cash Disbursements Follow Up with Debbie Bryant- A/P Manager (based on changes to the Cash Disbursements process based on review of the narrative)
Farthing, Kent	Assurance Staff	2.6	211	548.60	12/02/09	Walkthrough- accounts payable Documentation (tie outs and analysis of documents received during interview with the A/P Manager)
Farthing, Kent	Assurance Staff	1.5	211	316.50	12/02/09	Walkthrough- Cash Disbursements Documentation (tie outs and analysis of documents received during interview with the A/P Manager)
Farthing, Kent	Assurance Staff	0.9	211	189.90	12/02/09	Walkthrough- updating walkthrough documentation for accounts payable process
Farthing, Kent	Assurance Staff	0.7	211	147.70	12/02/09	Walkthrough- updating walkthrough documentation for cash disbursements process
Jennings, Keith	Assurance Senior	1.9	251	476.90	12/02/09	Detail review - sales, accounts receivable and cash receipts narrative and walkthrough
Jennings, Keith	Assurance Senior	0.7	251	175.70	12/02/09	Detail review - sales and accounts receivable tests of controls - credit checks
Jennings, Keith	Assurance Senior	1.2	251	301.20	12/02/09	Detail review - sales and accounts receivable tests of controls - aging analysis and allowance for doubtful accounts
Jennings, Keith	Assurance Senior	2.2	251	552.20	12/02/09	Detail reviewing sales and accounts receivable tests of controls - bank account recons
Jennings, Keith	Assurance Senior	2.7	251	677.70	12/02/09	Detail reviewing payroll tests of controls - corporate
Stanfield, Lynn	Tax Senior Manager	1.0	492	492.00	12/02/09	Review Extended Stay organization chart and consideration of FIN 48 requirements
Wilson, Jimmy	Tax Partner	0.5	582	291.00	12/02/09	Considerations for the Company's tax provision in light of loss of REIT status and implementation of FIN 48
Farthing, Kent	Assurance Staff	3.2	211	675.20	12/03/09	Walkthrough- Sales Documentation (tie outs and analysis of documents received during interview with the Sales Audit Manager)
Farthing, Kent	Assurance Staff	1.6	211	337.60	12/03/09	Walkthrough- accounts receivable documentation (tie outs and analysis of documents received during interview with the Accounts Receivable Manager)
Farthing, Kent	Assurance Staff	1.0	211	211.00	12/03/09	Walkthrough- Cash Receipts Documentation (tie outs and analysis of documents received during interview with the Accounts Receivable Manager)
Farthing, Kent	Assurance Staff	1.5	211	316.50	12/03/09	Walkthrough- updating walkthrough documentation for the sales and accounts receivable process

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Farthing, Kent	Assurance	Staff	0.7	211	147.70	12/03/09 Walkthrough- updating walkthrough documentation for the cash receipts process
Jennings, Keith	Assurance	Senior	3.0	251	753.00	12/03/09 Detail reviewing payroll tests of controls - property level
Jennings, Keith	Assurance	Senior	2.3	251	577.30	12/03/09 Detail reviewing purchases, accounts payable and cash disbursements narrative and walkthrough
Jennings, Keith	Assurance	Senior	1.3	251	326.30	12/03/09 Detail reviewing non-routine processes narrative
Negassa, Selome	Assurance	Staff	1.0	204	204.00	12/03/09 Site visit - Denver, CO - preparation for site visit - reviewing instructions, contacting H.Cook (Hotel Manager).
Negassa, Selome	Assurance	Staff	1.0	204	204.00	12/03/09 Site Visit-Denver, CO - impairment inquires of H. Cook (Hotel Manager); observation of facility for indicators of impairment including vacant room checks; documentation of inquires and evaluation.
Negassa, Selome	Assurance	Staff	2.0	204	408.00	12/03/09 Site visit - Denver, CO - entity level controls inquires and fraud inquires of H. Cook, (Hotel Manager) and D. Nilemo (Area Operations Manager); reviewing personnel records for evidence of signed Code of Conduct and documentation of results
Negassa, Selome	Assurance	Staff	1.5	204	306.00	12/03/09 Site visit - Denver, CO - Payroll and human resource controls testing, reviewing time cards and time entries and evidence of review of selected employees and related documentation of results
Negassa, Selome	Assurance	Staff	2.5	204	510.00	12/03/09 Site visit - Denver, CO - Testing and documentation of procedures around accounts receivable and revenue including testing night audit checklist, the daily audit checklist and zero rate report
Farthing, Kent	Assurance	Staff	4.5	211	949.50	12/04/09 Test of Controls- Accounts payable- Pos Pending Receipt; discussion with D.Bryant A/P Manager about the reports and preparation of documentation
Farthing, Kent	Assurance	Staff	3.0	211	633.00	12/04/09 Interim accounts receivable- Aging Bucket Analysis (Preparation of schedule and explanations)
Jennings, Keith	Assurance	Senior	1.1	251	276.10	12/04/09 Detail reviewing site visit workpapers and test of controls support - Salt Lake City property
Jennings, Keith	Assurance	Senior	1.6	251	401.60	12/04/09 Detail reviewing site visit workpapers and test of controls support - Portland property
Jennings, Keith	Assurance	Senior	1.6	251	401.60	12/04/09 Detail reviewing site visit workpapers and test of controls support - Denver property
Jennings, Keith	Assurance	Senior	2.4	251	602.40	12/04/09 Reviewing fixed asset additions testing
Bristol, Harris	Assurance	Senior	1.0	231	231.00	12/07/09 Site visit - Dallas, TX - preparation for site visit by reviewing instructions, contacting M. Aziz Bah, Hotel Manager.
Bristol, Harris	Assurance	Senior	1.0	231	231.00	12/07/09 Site Visit - Dallas, TX - Vacant room and room inventory observations with M. Aziz Bah, Hotel Manager. Documentation of observations in workpapers.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Bristol, Harris	Assurance Senior	1.0	231	231.00	12/07/09	Site Visit - Dallas, TX - Verifying that a sample of hourly employees had received handbook policies and procedures manual by obtaining copy of acknowledgement form with the assistance of M. Aziz Bah, Hotel Manager. Documentation of results in workpapers.
Bristol, Harris	Assurance Senior	1.5	231	346.50	12/07/09	Site Visit - Dallas, TX - Performing fraud inquiries with M. Aziz Bah, Hotel Manager. Documenting fraud inquiries in workpapers.
Bristol, Harris	Assurance Senior	1.5	231	346.50	12/07/09	Site Visit - Dallas, TX - Payroll and human resources testing: reviewing time cards, time entries, and evidence of management review. Documentation of results in workpapers.
Bristol, Harris	Assurance Senior	2.0	231	462.00	12/07/09	Site Visit - Dallas, TX - Testing and documentation of procedures related to revenue and receivables: Revenue - testing night audit checklist, the adjustment report, the daily revenue report, the zero rate report, and folio audit trail report. Receivables - testing aging report and sample of direct bill customers. Documentation of results related to testing these reports and samples.
Demetrio, Andrea	Assurance Senior Manager	0.4	469	187.60	12/07/09	Conference call with Real Estate Transaction group to discuss the Company's valuation process; coordination of communication with the client; discussion of holding period on long-lived assets
Demetrio, Andrea	Assurance Senior Manager	0.9	469	422.10	12/07/09	Drafting Audit Strategies Memorandum - required documentation as part of planning procedures - document client expectations, scope of services, identify accounting and auditing issues, preliminary assessment of internal control environment.
Demetrio, Andrea	Assurance Senior Manager	2.7	469	1,266.30	12/07/09	Required procedures - team planning event. Participants = P.Snipes, A.Demetrio, A.Williams, K.Jennings. Identification of fraud risk; discussion of client expectations; establish planning materiality; identification of significant accounts and assertions; accounting areas considered high risk; S.McDowell and A.Park called in for discussion with ITRA, Tax teams for timing, strategy, etc;
Farthing, Kent	Assurance Staff	1.8	211	379.80	12/07/09	Test of Controls- March PAL- Review Notes and Finishing (Adding tickmarks to the workpaper)
Farthing, Kent	Assurance Staff	1.1	211	232.10	12/07/09	Walkthrough- Review of Payroll Narrative prepared by the client (to confirm understanding of the process)
Farthing, Kent	Assurance Staff	1.4	211	295.40	12/07/09	Walkthrough- Payroll prior year walkthrough comparison to current year narrative in order to search for changes in the process to discuss with the client
Farthing, Kent	Assurance Staff	0.5	211	105.50	12/07/09	Walkthrough- Interview Preparation- Payroll (Preparation of questions/discussion topics)
Farthing, Kent	Assurance Staff	1.7	211	358.70	12/07/09	Test of Controls- Payroll- Recalculating pay rates per the payroll register for selections

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Farthings, Kent	Assurance Staff	1.8	211	379.80	12/07/09	Walkthrough- Payroll Interview with Susan Wingo- Director of Payroll (discussing schedules used by the client and controls by walking through a specific transaction)
Jennings, Keith	Assurance Senior	2.5	251	627.50	12/07/09	Required procedures - team planning event. Participants = P.Snipes, A.Demetrio, A.Williams, K.Jennings. Identification of fraud risk; discussion of client expectations; establish planning materiality; identification of significant accounts and assertions; accounting areas considered high risk; S.McDowell and A.Park called in for discussion with ITRA, Tax teams for timing, strategy, etc;
Jennings, Keith	Assurance Senior	2.6	251	652.60	12/07/09	Detail reviewing payroll narrative and walkthrough
Jennings, Keith	Assurance Senior	2.8	251	702.80	12/07/09	Detail reviewing cash disbursements tests of controls - 3-way match
Jennings, Keith	Assurance Senior	1.9	251	476.90	12/07/09	Detail reviewing cash disbursements tests of control - POs without receipts review
McDowell, Sandi	IT Risk and Assurance Manager	0.5	529	264.50	12/07/09	Participation in team planning event; IT Portion of discussion to plan audit procedures including scoping and timing
Snipes, Phil	Assurance Partner	3.0	587	1,761.00	12/07/09	Required procedures - team planning event. Participants = P.Snipes, A.Demetrio, A.Williams, K.Jennings. Identification of fraud risk; discussion of client expectations; establish planning materiality; identification of significant accounts and assertions; accounting areas considered high risk; S.McDowell and A.Park called in for discussion with ITRA, Tax teams for timing, strategy, etc;
Williams, Anthony	Assurance Senior Manager	2.7	443	1,196.10	12/07/09	Required procedures - team planning event. Participants = P.Snipes, A.Demetrio, A.Williams, K.Jennings. Identification of fraud risk; discussion of client expectations; establish planning materiality; identification of significant accounts and assertions; accounting areas considered high risk; S.McDowell and A.Park called in for discussion with ITRA, Tax teams for timing, strategy, etc;
Williams, Anthony	Assurance Senior Manager	0.3	443	132.90	12/07/09	Further correspondence with S.McDowell regarding required procedures and timing of our procedures and the IT environment.
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	12/07/09	Conference call with Real Estate Transaction group to discuss the Company's valuation process; coordination of communication with the client; discussion of holding period on long-lived assets
Wyper, Brent	Assurance Partner	0.5	568	284.00	12/07/09	Participation in team planning event to discuss business update, overall audit plan, scope and timing

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Dueland, Kristina	IT Risk and Assurance	Staff	0.3	207	62.10	12/08/09 ITRA Planning Discussion with S. McDowell (ITRA Senior Manager). Discussed ITRA's timing, scope, nature of work, and budget for 2009 audit.
Farthing, Kent	Assurance	Staff	1.1	211	232.10	12/08/09 Walkthrough- Payroll Interview (continuation from prior day) with Susan Wingo- Director of Payroll (discussing schedules used by the client and controls by walking through a specific transaction)
Farthing, Kent	Assurance	Staff	0.5	211	105.50	12/08/09 Walkthrough- Employee Benefits- Janice Riddle- Director of Employee Benefits (discussing schedules used by the client and controls by walking through a specific transaction). This is part of the payroll walk-through
Farthing, Kent	Assurance	Staff	0.2	211	42.20	12/08/09 Narrative- Payroll- Correspondence about Hiring/ Termination with Sheila King, Director of HR
Farthing, Kent	Assurance	Staff	0.2	211	42.20	12/08/09 Narrative- Payroll- Correspondence about Hiring/Termination with Amy Hlika, Director of Employee Relations
Farthing, Kent	Assurance	Staff	0.5	211	105.50	12/08/09 Walkthrough- Payroll Accrual- Josh Slack, Corporate Accounting Manager (obtaining schedule for a specific monthly payroll accrual and walking through with Corporate Accounting Manager)
Farthing, Kent	Assurance	Staff	0.3	211	63.30	12/08/09 Walkthrough- Labor Report- Jeff Simpson, Director of Operations Finance (discussion of and review of the report)
Farthing, Kent	Assurance	Staff	4.4	211	928.40	12/08/09 Test of Controls- Payroll- Labor Rate Changes (vouching labor rate change notice from personnel file to the applicable payroll register)
Farthing, Kent	Assurance	Staff	1.0	211	211.00	12/08/09 Test of Controls- AP Pos Pending Receipts questions from Reviewer (EY senior)
Jennings, Keith	Assurance	Senior	2.4	251	602.40	12/08/09 Detail reviewing site visit workpapers and test of controls support - Dallas property
Jennings, Keith	Assurance	Senior	1.1	251	276.10	12/08/09 Detail reviewing financial statement close process narrative and walkthrough
Jennings, Keith	Assurance	Senior	3.6	251	903.60	12/08/09 Detail reviewing financial statement close process tests of control
McDowell, Sandi	IT Risk and Assurance	Senior Manager	0.3	529	158.70	12/08/09 Planning discussion with K. Dueland including timing and scope of procedures
McDowell, Sandi	IT Risk and Assurance	Senior Manager	0.2	529	105.80	12/08/09 Development of correspondence for I.Greenfield (VP of IT) for audit communications regarding scope and timing (review of prior year documentation to determine contact list)
Stanfield, Lynn	Tax	Senior Manager	3.0	492	1,476.00	12/08/09 Read prior year audit workpapers and Extended Stay information and confer with A. Park (Tax Principal with prior year tax review responsibility) in order to prepare for & plan approach to tax related portion of the 2009 audit.
Williams, Anthony	Assurance	Senior Manager	0.5	443	221.50	12/08/09 ITRA correspondence and discussion regarding Company's IT applications, current year status/changes, and planned IT walkthroughs.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.2	443	88.60	12/08/09	Completion of client assistance request regarding requested bankruptcy footnote disclosure examples and guidance.
Dueland, Kristina	IT Risk and Assurance Staff	0.5	207	103.50	12/09/09	Reviewed prior-year documentation to identify the necessary meetings and the appropriate contacts in order to notify I. Greenfield (ESA VP of IT) of what was required for 2009 ITRA Audit work.
Farthing, Kent	Assurance Staff	4.0	211	844.00	12/09/09	Walkthrough- Payroll Documentation (tie outs and analysis of documents received during interview with the Director of Payroll and other employees talked with during the payroll walk-through)
Farthing, Kent	Assurance Staff	0.5	211	105.50	12/09/09	Walkthrough- Fixed Assets- Preparation of Depreciation Template
Farthing, Kent	Assurance Staff	2.7	211	569.70	12/09/09	Test of Controls- Accounts receivable Credit Check (review of national credit checks selected by site visit auditors)
Farthing, Kent	Assurance Staff	0.8	211	168.80	12/09/09	Walkthrough- Accounts payable- Questions from Reviewer (review notes)
Farthing, Kent	Assurance Staff	0.8	211	168.80	12/09/09	Walkthrough- Cash Disbursements- Questions from Reviewer (review notes)
Jennings, Keith	Assurance Senior	3.2	251	803.20	12/09/09	Detail reviewing property analytic tests of control
Jennings, Keith	Assurance Senior	0.6	251	150.60	12/09/09	Detail reviewing fixed assets process narrative and walkthrough
Jennings, Keith	Assurance Senior	1.8	251	451.80	12/09/09	Detail reviewing accounts receivable lead schedule
Jennings, Keith	Assurance Senior	3.5	251	878.50	12/09/09	Detail reviewing Centralized Direct Billing accounts receivable procedures
Adams, Ben	Assurance Staff	1.5	172	258.00	12/10/09	Site visit - Birmingham, AL - Preparation for site visit by reviewing instructions, contacting S. Emmerke (Site Manager)
Adams, Ben	Assurance Staff	1.0	172	172.00	12/10/09	Site Visit-Birmingham, AL-impairment inquiries of S. Emmerke (General Manager); observation of facility for indicators of impairment including vacant room checks; documentation of inquiries and evaluation.
Adams, Ben	Assurance Staff	1.5	172	258.00	12/10/09	Site Visit-Birmingham, AL-entity level controls inquiries of S. Emmerke (General Manager); reviewing personnel files for evidence of signed acknowledgement of the Code of Conduct, documentation of results
Adams, Ben	Assurance Staff	2.0	172	344.00	12/10/09	Site Visit-Birmingham, AL-payroll and human resources controls testing- inquiries of S. Emmerke (General Manager); reviewing time cards and time entries and evidence of review for selected employees and documentation of results
Adams, Ben	Assurance Staff	2.0	172	344.00	12/10/09	Site Visit-Birmingham, AL-testing and documentation of procedures around accounts receivable and revenue including testing the Night Audit Checklist, the Daily Audit Checklist and the Zero Rate Report. Testing includes selected samples from these reports for detailed testing and discussion with S. Emmerke (General Manager)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	0.4	469	187.60	12/10/09	Consideration of FIN 48 and income tax provision in preparation for meeting with the client
Dueland, Kristina	IT Risk and Assurance Staff	0.2	207	41.40	12/10/09	Correspondence with I. Greenfield (ESA VP of IT) to determine plan for scheduling System Process meetings with the appropriate personnel.
Farthing, Kent	Assurance Staff	0.6	211	126.60	12/10/09	Narrative/Walkthrough- Financial Statement Close Process- Questions from Reviewer (Senior Manager). Addressed month and quarter-end processes rather than just year-end.
Farthing, Kent	Assurance Staff	0.5	211	105.50	12/10/09	Walkthrough- Fixed Assets- Correspondence with Laura Burns- Fixed Asset Manager (discussion of process and request for support)
Farthing, Kent	Assurance Staff	2.0	211	422.00	12/10/09	Walkthrough- Fixed Asset Documentation (tie outs and analysis of documents received from Fixed Assets Manager)
Farthing, Kent	Assurance Staff	3.9	211	822.90	12/10/09	Test of Controls- Agree Daily Revenue Reports to the General Ledger (Sales) (Selections made by site visit teams)
Farthing, Kent	Assurance Staff	1.0	211	211.00	12/10/09	Walkthrough- Financial Statement Close Process- Josh Slack, Corporate Accounting Manager (discussion of the processes involved)
Jennings, Keith	Assurance Senior	3.4	251	853.40	12/10/09	Detail reviewing Local Direct Billing accounts receivable procedures
Jennings, Keith	Assurance Senior	2.7	251	677.70	12/10/09	Detail reviewing unit charges accounts receivable procedures
Jennings, Keith	Assurance Senior	2.4	251	602.40	12/10/09	Detail reviewing deferred revenue procedures
Jennings, Keith	Assurance Senior	0.2	251	50.20	12/10/09	Detail reviewing accounts receivable confirmations microstart
Stanfield, Lynn	Tax Senior Manager	0.5	492	246.00	12/10/09	Prepare FIN 48 technical materials for tax meeting with the client to be held on 12/18
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	12/10/09	Completion of client assistance requested for EY research tools available to Company management for research on related US GAAP guidance, specifically EY Financial Reporting Developments.
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	12/10/09	Client meeting regarding status of planning, test of controls and interim procedures. Also, discussion on fieldwork timing and procedures.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.20	12/10/09	Review of identification of significant audit accounts planning phase of 2009 audit as a result of review of planning analytics and forecasted results of operations.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.90	12/10/09	Review of the identification of significant classes of transactions planning phase of 2009 audit as a result of the identified significant accounts and prior year significant classes of transactions.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	12/10/09	Completion of the client assistance request for an Ernst & Young fieldwork staffing schedule for the year-end fieldwork for the period January 18, 2010 through the Company's issuance deadline of March 1, 2010.
Williams, Anthony	Assurance Senior Manager	0.9	443	398.70	12/10/09	General review of audit team's Test of Control testing procedures and results surrounding the Company's Calculation of Allowance for Doubtful Accounts Receivable process.
Williams, Anthony	Assurance Senior Manager	1.9	443	841.70	12/10/09	General review of audit team's Test of Control testing procedures and results surrounding the Company's Cash Disbursements process.
Williams, Anthony	Assurance Senior Manager	1.3	443	575.90	12/10/09	General review of audit team's Test of Control testing procedures and results surrounding the Company's Cash Receipts process.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.80	12/10/09	General review of audit team's Test of Control testing procedures and results surrounding the Company's Payroll process.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.90	12/10/09	General review of audit team's Test of Control testing procedures and results surrounding the Company's Purchases and Accounts Payable process.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.90	12/10/09	General review of audit team's Test of Control testing procedures and results surrounding the Company's Sales & Accounts Receivable process.
Dueland, Kristina	IT Risk and Assurance Staff	1.3	207	269.10	12/11/09	Correspondence with various ESA personnel to arrange System Process meetings to facilitate the completion of our required 2009 Walkthrough documentation.
Farthing, Kent	Assurance Staff	4.4	211	928.40	12/11/09	Interim A/R- Subsequent Cash Receipts (Vouching invoices selected to check copies. For check copies covering multiple invoices, traced to check detail. Additional time incurred related to an error in the billing process where the negotiated rate was not being applied (had to discuss with the property manager and gain comfort the error was isolated).
Farthing, Kent	Assurance Staff	2.7	211	569.70	12/11/09	Research- Provide 10-K examples to Corporate Accounting Manager of EY Clients in bankruptcy and discuss major changes which will occur to ESA's 10-K
Farthing, Kent	Assurance Staff	0.4	211	84.40	12/11/09	Client Meeting- Wrap Up with Corporate Accounting Manager, Discuss Open Items and Issues
Farthing, Kent	Assurance Staff	0.5	211	105.50	12/11/09	Test of Controls- Accounts Receivable Credit Check (Review of the last few national credit checks not received when initial testing was performed)
Jennings, Keith	Assurance Senior	2.4	251	602.40	12/11/09	Detail reviewing site visit workpapers and test of controls support - Birmingham property
Jennings, Keith	Assurance Senior	1.8	251	451.80	12/11/09	Detail reviewing subsequent cash testing
Jennings, Keith	Assurance Senior	0.6	251	150.60	12/11/09	Detail reviewing accounts receivable aging bucket analysis

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	0.3	251	75.30	12/11/09	Detail reviewing sales spike analysis
Jennings, Keith	Assurance Senior	0.2	251	50.20	12/11/09	Detail reviewing sales trend analysis
Williams, Anthony	Assurance Senior Manager	0.5	443	221.50	12/11/09	Coordination of EY audit executives, Real Estate Transaction Group, and client executives and specialists in preparation for discussion of impairment analysis model
Dueland, Kristina	IT Risk and Assurance Staff	0.5	207	103.50	12/14/09	Discussions with contacts to arrange meetings/logistics for time on site Thursday, 12/17
Dueland, Kristina	IT Risk and Assurance Staff	2.3	207	476.10	12/14/09	Evaluation of AIQ SAS 70 as required by work program on form U125 - evaluation of controls for third party service provider
Dueland, Kristina	IT Risk and Assurance Staff	2.0	207	414.00	12/14/09	Evaluation of ADP Total Pay SAS 70 as required by work program on form U125 - evaluation of controls for third party service provider
Stanfield, Lynn	Tax Senior Manager	0.6	492	295.20	12/14/09	Finalize agenda and FIN 48 technical materials for meeting with Extended Stay to be held on 12/18
Williams, Anthony	Assurance Senior Manager	1.8	443	797.40	12/14/09	General review of audit team's Test of Control testing procedures and results surrounding procedures performed during EY site visits of a sample of selected Company hotel properties.
Williams, Anthony	Assurance Senior Manager	1.3	443	575.90	12/14/09	General review of Walkthrough procedures and results of the 20 identified significant classes of transactions.
Wilson, Jimmy	Tax Partner	1.0	582	582.00	12/14/09	Preparation for client meeting to discuss FIN 48, income tax provision and loss of REIT status for 2009 audit
Schuetz, Stephen	Assurance Partner	1.0	828	828.00	12/15/09	Review of correspondence from the audit team in consideration of the appropriate holding period to be utilized in the FAS 144 impairment model
Demetrio, Andrea	Assurance Senior Manager	1.4	469	656.60	12/16/09	Meeting at Extended Stay office - discussing real estate valuation model including all key assumptions; discussion of Company's balance sheet and expectations for year-end: intangible asset impairment models and assumptions, actuarial reports expected by the Company; disclosures for footnotes relating to bankruptcy. Participants included: P.Snipes, A.Demetrio, A.Williams, M.Lunt, J.Rogers (Executive Vice President - Accounting / Finance), S.Licht (Controller), S.Lining (Director of Corporate Finance), D.Kim (Executive Vice President and CIO)
Dueland, Kristina	IT Risk and Assurance Staff	2.3	207	476.10	12/16/09	Review prior-year and begin creating this year's walkthrough documentation in order to prepare for System Process meetings scheduled 12/17/09. Walkthrough documentation required as part of our 2009 scope.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Lunt, Mark	Transaction Partner Real Estate	0.2	635	127.00	12/16/09	Internal meeting with OG in preparation for conference call with the core audit team - consideration of issues to be discussed, agenda items
Lunt, Mark	Transaction Partner Real Estate	0.8	635	508.00	12/16/09	Meeting at Extended Stay office - discussing real estate valuation model including all key assumptions; discussion of Company's balance sheet and expectations for year-end: intangible asset impairment models and assumptions, actuarial reports expected by the Company; disclosures for footnotes relating to bankruptcy. Participants included: P.Snipes, A.Demetrio, A.Williams, M.Lunt, J.Rogers (Executive Vice President - Accounting / Finance), S.Licht (Controller), S.Lining (Director of Corporate Finance), D.Kim (Executive Vice President and CIO)
Snipes, Phil	Assurance Partner	1.4	587	821.80	12/16/09	Meeting at Extended Stay office - discussing real estate valuation model including all key assumptions; discussion of Company's balance sheet and expectations for year-end: intangible asset impairment models and assumptions, actuarial reports expected by the Company; disclosures for footnotes relating to bankruptcy. Participants included: P.Snipes, A.Demetrio, A.Williams, M.Lunt, S.Sugarman, J.Rogers (Executive Vice President - Accounting / Finance), S.Licht (Controller), S.Lining (Director of Corporate Finance), D.Kim (Executive Vice President and CIO)
Snipes, Phil	Assurance Partner	1.0	587	587.00	12/16/09	Review of impairment and fair value issues in preparation for client meeting
Sugarman, Samantha	Transaction Senior Real Estate	0.8	261	208.80	12/16/09	Participation on conference call for meeting at - discussing real estate valuation model including all key assumptions; discussion of Company's balance sheet and expectations for year-end: intangible asset impairment models and assumptions, actuarial reports expected by the Company; disclosures for footnotes relating to bankruptcy. Participants included: P.Snipes, A.Demetrio, A.Williams, M.Lunt, J.Rogers (Executive Vice President - Accounting / Finance), S.Licht (Controller), S.Lining (Director of Corporate Finance), D.Kim (Executive Vice President and CIO)
Williams, Anthony	Assurance Senior Manager	1.0	443	443.00	12/16/09	Participation on conference call for meeting at - discussing real estate valuation model including all key assumptions; discussion of Company's balance sheet and expectations for year-end: intangible asset impairment models and assumptions, actuarial reports expected by the Company; disclosures for footnotes relating to bankruptcy. Participants included: P.Snipes, A.Demetrio, A.Williams, M.Lunt, J.Rogers (Executive Vice President - Accounting / Finance), S.Licht (Controller), S.Lining (Director of Corporate Finance), D.Kim (Executive Vice President and CIO)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Dueland, Kristina	IT Risk and Assurance Staff	0.5	207	103.50	12/17/09	Preparation for meeting with various client personnel to discuss applications
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	12/17/09	Walkthrough meeting with C. Malone for Epicor Enterprise
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	12/17/09	Walkthrough meeting with N. Littlejohn and R. Parrish for Epicor Procurement
Dueland, Kristina	IT Risk and Assurance Staff	0.5	207	103.50	12/17/09	Walkthrough meeting with L. Burns for FAS
Dueland, Kristina	IT Risk and Assurance Staff	0.3	207	62.10	12/17/09	Walkthrough meeting with G. Aldridge and B. Mays for Windows
Dueland, Kristina	IT Risk and Assurance Staff	2.8	207	579.60	12/17/09	Documentation of meeting results
Dueland, Kristina	IT Risk and Assurance Staff	0.5	207	103.50	12/17/09	Walkthrough meeting with S. Williamson for NiteVision
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	12/17/09	Walkthrough meeting with J. Williams for Epicor Enterprise and Procurement
Dueland, Kristina	IT Risk and Assurance Staff	0.3	207	62.10	12/17/09	Follow-up meeting with G. Aldridge for Windows
Dueland, Kristina	IT Risk and Assurance Staff	2.4	207	496.80	12/17/09	Roll forward and prepare key ITRA documents (Planning Memo, IARPR)
Dueland, Kristina	IT Risk and Assurance Staff	1.8	207	372.60	12/17/09	Evaluation of ADP DC1 DC2 SAS 70 as required by work program on form U125 - evaluation of controls for third party service provider
Lunt, Mark	Transaction Real Estate Partner	0.1	635	63.50	12/17/09	Conference call with M. Straneva to discuss the appropriate holding period to be utilized in the Company's model for assessing impairment on their hotel properties
Lunt, Mark	Transaction Real Estate Partner	0.2	635	127.00	12/17/09	Conference call with P. Snipes to discuss the appropriate holding period to be utilized in the Company's model for assessing impairment on their hotel properties; discussion also of the per key cost to be utilized in the same impairment model.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Snipes, Phil	Assurance Partner	0.2	587	117.40	12/17/09	Conference call with M.Lunt to discuss the appropriate holding period to be utilized in the Company's model for assessing impairment on their hotel properties; discussion also of the per key cost to be utilized in the same impairment model.
Snipes, Phil	Assurance Partner	0.2	587	117.40	12/17/09	Evaluation of information discussed on conference call with M.Lunt relating to holding period to be utilized in the Company's model for assessing impairment on their hotel properties
Wilson, Jimmy	Tax Partner	0.5	582	291.00	12/17/09	Considerations for the Company's tax provision in light of loss of REIT status and implementation of FIN 48
Demetrio, Andrea	Assurance Senior Manager	1.9	469	891.10	12/18/09	FIN 48 meeting - A.Demetrio (Audit senior manager), L.Stanfield (Tax senior manager), J.Wilson (Tax partner), B.Shaw (Tax Director), J.Rogers (CFO) - discussing tax provision details including initial entry to re-establish deferred taxes given change in tax status from a REIT; provision details for the 2009 year; implementation of FIN 48 including consideration of certain tax positions and necessary documentation.
Dueland, Kristina	IT Risk and Assurance Staff	0.6	207	124.20	12/18/09	Walkthrough meeting with M. Grigoropoulos for Smart Treasury
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	12/18/09	Documentation of meeting results from meetings with various personnel discussing IT applications
Dueland, Kristina	IT Risk and Assurance Staff	2.6	207	538.20	12/18/09	Evaluation of ADP WPGS SAS 70 as required by work program on form U125 - evaluation of controls for third party service provider
Dueland, Kristina	IT Risk and Assurance Staff	2.3	207	476.10	12/18/09	Evaluation of ADP Payroll Tax SAS 70 as required by work program on form U125 - evaluation of controls for third party service provider
Dueland, Kristina	IT Risk and Assurance Staff	2.4	207	496.80	12/18/09	Evaluation of ADP Enterprise TimeSaver On Demand SAS 70 as required by work program on form U125 - evaluation of controls for third party service provider
Farthing, Kent	Assurance Staff	0.4	211	84.40	12/18/09	Interim-A/R Clearing open items- Documentation of A/R confirmations received since we left the field and the final subsequent cash receipts we had not received from the properties while we were in the field.
Lunt, Mark	Transaction Real Estate Partner	0.2	635	127.00	12/18/09	Meeting with S.Sugarman to communicate task list

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Stanfield, Lynn	Tax Senior Manager	1.9	492	934.80	12/18/09	FAS 109 / FIN 48 tax meeting - A.Demetrio (Assurance senior manager - required to review all tax workpapers), L.Stanfield (Tax senior manager - will review client prepared documents), J.Wilson (Tax Partner - ultimate tax sign-off), B.Shaw (Extended Stay Tax Director), J.Rogers (Extended Stay VP-Finance) - discussing tax provision details including initial entry to re-establish deferred taxes given change in tax status from a REIT; provision details for the 2009 year; implementation of FIN 48 including consideration of certain tax positions and necessary documentation.
Wilson, Jimmy	Tax Partner	1.9	582	1,105.80	12/18/09	FIN 48 meeting - A.Demetrio, L.Stanfield, J.Wilson, B.Shaw (Tax Director), J.Rogers (CFO) - discussing tax provision details including initial entry to re-establish deferred taxes given change in tax status from a REIT; provision details for the 2009 year; implementation of FIN 48 including consideration of certain tax positions and necessary documentation.
Wyper, Brent	Assurance Partner	0.4	568	227.20	12/18/09	Evaluation of information discussed on conference call with M.Lunt relating to holding period to be utilized in the Company's model for assessing impairment on their hotel properties
Snipes, Phil	Assurance Partner	0.7	587	410.90	12/20/09	General review of planning and audit program
Demetrio, Andrea	Assurance Senior Manager	0.7	469	328.30	12/21/09	Conference call with A.Williams, P.Snipes, M.Lunt and M.Straneva to discuss evaluation of remaining useful life assigned to hotel properties in the impairment analysis - also discussion of the \$25k per key assignment to residual value
Lunt, Mark	Transaction Real Estate Partner	0.9	635	571.50	12/21/09	Conference call with M.Straneva (National real estate partner), M.Lunt (Real Estate Transaction Group partner), P. Snipes (Audit partner), A. Demetrio (Audit senior manager) to consult one another on views of holding period / land value / next steps
Snipes, Phil	Assurance Partner	0.7	587	410.90	12/21/09	Conference call with A.Williams, P.Snipes, M.Lunt and M.Straneva to discuss evaluation of remaining useful life assigned to hotel properties in the impairment analysis - also discussion of the \$25k per key assignment to residual value
Stanfield, Lynn	Tax Senior Manager	0.4	492	196.80	12/21/09	Confirm with Mike Frankel & Chester Abell (EY National Leaders) that our technical approach to SFAS 109 related to the remeasurement of deferred taxes associated with Extended Stay's voluntary de-REIT actions during 2009 is appropriate.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.90	12/21/09	Communication with EY Insurance and Actuarial Advisory Services requesting assistance with core audit team for the actuarial valuation review of the reasonableness of Extended Stay Hotel's recorded loss and allocated loss adjustment expense as of and for the year ended 12/31/09.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.7	443	310.10	12/21/09	Conference call with A.Williams, P.Snipes, M.Lunt and M.Straneva to discuss evaluation of remaining useful life assigned to hotel properties in the impairment analysis - also discussion of the \$25k per key assignment to residual value
Williams, Anthony	Assurance Senior Manager	0.2	443	88.60	12/21/09	Discussion with J. Slack (Accounting Manager) and S. Lining (Director of Corporate Finance) regarding EY Actuarial Advisory Services review of the valuations for Worker's Compensation, General Liability and IBNR reserves, timing of procedures in light of expectations on receipt of 3rd party actuarial reports and Company's reporting deadline.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.40	12/21/09	Impairment discussion for holding period of hotels for FAS 144 impairment valuation model - P.Snipes, A.Williams, J.Knightly
Knightly, John	Assurance Partner	1.0	825	825.00	12/22/09	Impairment discussion for holding period of hotels for FAS 144 impairment valuation model - P.Snipes, A.Williams, J.Knightly
Lunt, Mark	Transaction Real Estate Partner	3.0	635	1,905.00	12/22/09	Preliminary review of the Company's impairment analysis model by property in accordance with FASB Statement No. 144; email correspondence to audit team to communicate key considerations
Snipes, Phil	Assurance Partner	0.8	587	469.60	12/22/09	Impairment discussion for holding period of hotels for FAS 144 impairment valuation model - P.Snipes, A.Williams, J.Knightly
Snipes, Phil	Assurance Partner	0.8	587	469.60	12/22/09	General review of GAMx file including risks and timing
Williams, Anthony	Assurance Senior Manager	0.8	443	354.40	12/22/09	Conference call with P.Snipes, B. Wyper, S. Schuetz (EY Professional Practice Group) to discuss nature and evaluation of remaining useful life assigned to hotel properties in the FAS 144 impairment analysis in relation to the Company's bankruptcy status, current ownership/control structure and market participant assumptions.
Snipes, Phil	Assurance Partner	0.1	587	58.70	12/23/09	General review of GAMx file including risks and timing
Sugarman, Samantha	Transaction Real Estate Senior	1.1	261	287.10	12/23/09	Collecting background data on ESA
Sugarman, Samantha	Transaction Real Estate Senior	0.4	261	104.40	12/23/09	Evaluation of cap rate and holding period assumptions compared to rates and assumptions utilized in the prior year
Sugarman, Samantha	Transaction Real Estate Senior	0.8	261	208.80	12/23/09	Reviewing the Company's impairment analysis model in order to understand other inputs and valuation methodology
Sugarman, Samantha	Transaction Real Estate Senior	1.7	261	443.70	12/23/09	Going over assumptions with M. Lunt to understand Management's perspective and which assumptions to test

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Sugarman, Samantha	Transaction Real Estate Senior	3.2	261	835.20	12/24/09	Evaluating limited service sales comps (LoopNet, RCA, CoStar) to test inputs to the Company's FAS 144 impairment valuation tool
Sugarman, Samantha	Transaction Real Estate Senior	3.2	261	835.20	12/24/09	Evaluating capitalization rate data and making charts to test inputs to the Company's FAS 144 impairment valuation tool
Lunt, Mark	Transaction Real Estate Partner	1.0	635	635.00	12/28/09	E-mail correspondence to P. Snipes and M. Stravens of initial observations from review of the Company's impairment model by property
Lunt, Mark	Transaction Real Estate Partner	0.5	635	317.50	12/28/09	Review of Valuation analyzer testing steps with S. Sugarman
Lunt, Mark	Transaction Real Estate Partner	0.5	635	317.50	12/28/09	Consideration of supporting documentation and testing sources for capitalization rate
Lunt, Mark	Transaction Real Estate Partner	0.7	635	444.50	12/28/09	Review of capex range / consideration of other portfolio levels
Lunt, Mark	Transaction Real Estate Partner	0.3	635	190.50	12/28/09	Review of 3rd party sources (highland report / STR) for confirmation of capex range
Lunt, Mark	Transaction Real Estate Partner	1.0	635	635.00	12/28/09	Discussion with S. Sugarman regarding cliff testing and resultant property sample testing
Lunt, Mark	Transaction Real Estate Partner	2.0	635	1,270.00	12/28/09	Ongoing review of Valuation Analyzer - identification of questions to be discussed with management
Sugarman, Samantha	Transaction Real Estate Senior	1.8	261	469.80	12/30/09	Evaluating charts of limited service sales comps with new data and historical comparables to test the inputs to the Company's FAS 144 impairment valuation tool
Sugarman, Samantha	Transaction Real Estate Senior	2.2	261	574.20	12/30/09	Evaluating discount rate data and making charts to test inputs to the Company's FAS 144 impairment valuation tool
Sugarman, Samantha	Transaction Real Estate Senior	1.5	261	391.50	12/30/09	Evaluating sales comparables for land to test inputs to the Company's FAS 144 impairment valuation tool
Sugarman, Samantha	Transaction Real Estate Senior	1.6	261	417.60	12/30/09	Researching ground lease analysis via third-party reports and articles for consideration of the residual value utilized in the Company's FAS 144 impairment valuation tool

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Sugarman, Samantha	Senior	1.1	261	287.10	12/30/09	Speaking with J.Lancet, Associate Managing Director Miami, HVS (Hotel Valuation Services) regarding conducting a ground lease analysis for the land residual value for consideration of the residual value utilized in the Company's FAS 144 impairment valuation tool
Dueland, Kristina	Staff	2.3	207	476.10	01/04/10	Work on ADP AutoPay SAS 70 required documentation -- reading report and evaluating and documenting exceptions
Dueland, Kristina	Staff	2.1	207	434.70	01/04/10	Work on Zurich SAS 70 required documentation -- reading report and evaluating and documenting exceptions
Dueland, Kristina	Staff	2.1	207	434.70	01/04/10	Work on CIGNA SAS 70 required documentation -- reading report and evaluating and documenting exceptions
Lunt, Mark A	Partner	0.5	655	327.30	01/04/10	FAS 144 impairment model - review of progress of S.Sugarman relative to research regarding cap rate conclusions
Lunt, Mark A	Partner	1.0	655	654.60	01/04/10	Team meeting to discuss status of testing efforts and next steps (R. Basso, S. Sugarman, L. Torres)
Stanfield, Hannah Lynn C.	Senior Manager	2.7	492	1,328.40	01/04/10	Document initial technical considerations for 2009 tax related portion of the audit to be included in the audit workpapers
Sugarman, Samantha a E.	Senior	1.9	260	494.76	01/04/10	FAS 144 impairment model - research for additional land comps (larger, specific markets)
Sugarman, Samantha a E.	Senior	0.5	260	130.20	01/04/10	Meeting with L. Torres to discuss FAS 144 impairment model
Torres, Luciana	Manager	0.5	404	202.20	01/04/10	Meeting with S. Sugarman to discuss FAS 144 impairment model
Torres, Luciana	Manager	1.0	404	404.40	01/04/10	Team meeting to discuss status of testing efforts and next steps (R. Basso, S. Sugarman, M.Lunt)
Williams, Anthony	Senior Manager	0.5	443	221.40	01/04/10	Completion of specific sections of Audit Summary Memorandum and detail review of Audit Summary Memorandum significant accounting matters.
Dueland, Kristina	Staff	0.2	207	41.40	01/05/10	Email correspondence with M.Grigoropoulos (IT) for Smart Treasury follow-up relating to password settings

EY Personnel	Rank	Hours	Rate	Extension	Incur. Date	Description
Dueland, Kristina	IT Risk and Assurance Staff	0.1	207	20.70	01/05/10	Email correspondence with C.Malone (IT) for Epicor Enterprise follow-up regarding AD security groups and periodic access reviews
Dueland, Kristina	IT Risk and Assurance Staff	1.4	207	289.80	01/05/10	Work on ADP WGPS SAS 70 required documentation -- reading report and evaluating and documenting exceptions
Dueland, Kristina	IT Risk and Assurance Staff	1.3	207	269.10	01/05/10	Preparation of walkthrough documentation
Dueland, Kristina	IT Risk and Assurance Staff	0.7	207	144.90	01/05/10	Continued documentation of planning procedures (required memorandum)
Dueland, Kristina	IT Risk and Assurance Staff	1.3	207	269.10	01/05/10	Roll forward and update issues and resolutions memo to reflect current year considerations
Dueland, Kristina	IT Risk and Assurance Staff	1.2	207	248.40	01/05/10	Roll forward and update ineffective memo to reflect current year considerations
Dueland, Kristina	IT Risk and Assurance Staff	2.9	207	600.30	01/05/10	Work on TimeSaver SAS 70 required documentation -- User Access Testing
Lunt, Mark A	Transaction Real Estate Partner	0.5	655	327.30	01/05/10	FAS 144 impairment model - reviewing hotel operations comp data sources to relate to brand breakdown for Extended Stay valuation analyzer outlook
Stanfield, Hannah Lynn C.	Tax Senior Manager	0.2	492	98.40	01/05/10	Call with B. Shaw (Tax Director) of Extended Stay regarding SFAS 109 entries for 2009
Sugarman, Samantha E.	Transaction Real Estate Senior	3.3	260	859.32	01/05/10	FAS 144 impairment model - researching third party reports for changes in land value and impact on commercial real estate valuation techniques
Dueland, Kristina	IT Risk and Assurance Staff	1.3	207	269.10	01/06/10	Work on AIQ SAS 70 required documentation -- reading report and evaluating and documenting exceptions
Dueland, Kristina	IT Risk and Assurance Staff	0.3	207	62.10	01/06/10	Phone discussion with M. Grigoropoulos (IT) for continued Smart Treasury follow-up regarding password settings
Dueland, Kristina	IT Risk and Assurance Staff	0.2	207	41.40	01/06/10	Email correspondence with C.Malone for continued Epicor Enterprise follow-up regarding AD security groups
Dueland, Kristina	IT Risk and Assurance Staff	0.8	207	165.60	01/06/10	Evaluating open items for additional testing requirements

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Dueland, Kristina	IT Risk and Assurance Staff	1.1	207	227.70	01/06/10	Completion of walkthrough documentation
Dueland, Kristina	IT Risk and Assurance Staff	0.3	207	62.10	01/06/10	Work on Zurich SAS 70 required documentation -- evaluating and documenting exceptions
Dueland, Kristina	IT Risk and Assurance Staff	1.6	207	331.20	01/06/10	Work on ADP Canada SAS 70 required documentation -- reading report determining applicability to the audit process
Dueland, Kristina	IT Risk and Assurance Staff	0.3	207	62.10	01/06/10	Work on CIGNA SAS 70 required documentation -- evaluating and documenting exceptions
Dueland, Kristina	IT Risk and Assurance Staff	2.1	207	434.70	01/06/10	Work on ADP Payroll SAS 70 required documentation -- evaluating and documenting exceptions
Stanfield, Hannah Lynn C.	Tax Senior Manager	0.3	492	147.60	01/06/10	Review of 2009 effective tax rate approach received from B. Shaw (Tax Director)
Dueland, Kristina	IT Risk and Assurance Staff	2.8	207	579.60	01/07/10	Work on TimeSaver SAS 70 required documentation -- evaluating and documenting exceptions
Dueland, Kristina	IT Risk and Assurance Staff	3.2	207	662.40	01/07/10	Work on ADP DC1 DC2 SAS 70 required documentation -- evaluating and documenting exceptions
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	01/07/10	Status Meeting with S. McDowell
Dueland, Kristina	IT Risk and Assurance Staff	0.7	207	144.90	01/07/10	Work on ADP WGPS SAS 70 required documentation -- evaluating and documenting exceptions
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	01/07/10	Work on ADP AutoPay SAS 70 required documentation -- evaluating and documenting exceptions
Lunt, Mark A	Transaction Real Estate Partner	0.5	655	327.30	01/07/10	FAS 144 impairment model - reviewing HVS development cost survey; discussion with L. Torres re: approach to "per pound" assumption
McDowell, Sandi Hooper	IT Risk and Assurance Senior Manager	0.4	527	210.72	01/07/10	ITRA internal status meeting w/ K. Dueland
Stanfield, Hannah Lynn C.	Tax Senior Manager	0.7	492	344.40	01/07/10	Finalize & deliver complete list of tax related items needed from Extended Stay for the 2009 audit
Stanfield, Hannah Lynn C.	Tax Senior Manager	0.6	492	295.20	01/07/10	Post Interim Event Meeting with Audit Team: Attended only portion of meeting relevant to tax related audit

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Sugarman, Samantha a E.	Transaction Real Estate Senior	2.2	260	572.88	01/07/10	FAS 144 impairment model - collecting and analyzing forecast data on extended stay segment
Sugarman, Samantha a E.	Transaction Real Estate Senior	0.8	260	208.32	01/07/10	Meeting with L. Torres to discuss Client valuation methodology
Sugarman, Samantha a E.	Transaction Real Estate Senior	2.4	260	624.96	01/07/10	Collecting comparable income statements and third-party reports on operating expenses for extended stay
Torres, Luciana	Transaction Real Estate Manager	0.8	404	323.52	01/07/10	Meeting with S. Sugarman to discuss Client valuation methodology
Torres, Luciana	Transaction Real Estate Manager	0.5	404	202.20	01/07/10	FAS 144 impairment model - reviewing HVS development cost survey; discussion with M. Lunt re: approach to "per pound" assumption
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	01/07/10	General review of Walkthrough procedures for Financial Statement Close Process.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	01/07/10	General review of Interim Accounts Receivable account fluctuation analysis.
Williams, Anthony	Assurance Senior Manager	0.5	443	221.40	01/07/10	General review of Interim Accounts Receivable Local Direct Bill receivable reconciliation.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	01/07/10	General review of Interim Accounts Receivable Centralized Direct Bill receivable reconciliation.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	01/07/10	General review of Interim Accounts Receivable account fluctuation analysis.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	01/07/10	General review of Interim Accounts Receivable invoice detail aging testing.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	01/07/10	General review of Interim Accounts Receivable invoice detail credit balance testing.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	01/07/10	General review of Interim Accounts Receivable foreign currency testing.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	01/07/10	General review of Interim Accounts Receivable deferred revenue reclassification testing.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	01/07/10	General review of Interim Accounts Receivable invoice confirmation testing.
Demetrio, Andrea	Assurance Senior Manager	0.9	469	422.10	01/08/10	Post Interim Event (planning meeting) including: P. Snipes; A. Demetrio; A. Williams; C. Earhart; K. Jennings; E. Finley; L. Stanfield; S. McDowell
Dueland, Kristina	IT Risk and Assurance Staff	2.9	207	600.30	01/08/10	Work on ADP TotalPay SAS 70 required documentation -- evaluating and documenting exceptions

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Dueland, Kristina	IT Risk and Assurance Staff	0.6	207	124.20	01/08/10	Post Interim Event (planning meeting) including: P.Snipes; A.Demetrio; A.Williams; C.Earhart; K.Jennings; E.Finley; L.Stanfield; S.McDowell
Lunt, Mark A	Transaction Real Estate Partner	1.0	655	654.60	01/08/10	FAS 144 impairment model - status / review of progress with L. Torres and S.Sugarman - discussion of open items and engagement plan
McDowell, Sandi Hooper	IT Risk and Assurance Senior Manager	0.6	527	316.08	01/08/10	Post Interim meeting with Core team and K. Dueland
Snipes, Philip	Assurance Partner	2.0	587	1,174.80	01/08/10	Review of underlying land valuations, review of walkthrough and planning
Sugarman, Samantha E.	Transaction Real Estate Senior	1.8	260	468.72	01/08/10	FAS 144 impairment model - model to change price per acre and analyze results
Sugarman, Samantha E.	Transaction Real Estate Senior	0.3	260	78.12	01/08/10	Meeting with L. Torres, M. Lunt, D. Kim (CIO) to discuss FAS 144 impairment model fundamentals
Sugarman, Samantha E.	Transaction Real Estate Senior	0.3	260	78.12	01/08/10	Meeting with L. Torres to discuss land comps and next steps with respect to the FAS 144 impairment model
Sugarman, Samantha E.	Transaction Real Estate Senior	0.8	260	208.32	01/08/10	Meeting with L. Torres and M. Lunt to discuss findings on valuation model and draw assumptions
Torres, Luciana	Transaction Real Estate Manager	0.3	404	121.32	01/08/10	Meeting with S.Sugarman, M. Lunt, D. Kim (CIO) to discuss FAS 144 impairment model fundamentals
Torres, Luciana	Transaction Real Estate Manager	0.3	404	121.32	01/08/10	Meeting with S.Sugarman to discuss land comps and next steps with respect to the FAS 144 impairment model
Torres, Luciana	Transaction Real Estate Manager	0.8	404	323.52	01/08/10	Meeting with S.Sugarman and M. Lunt to discuss findings on valuation model and draw assumptions
Williams, Anthony	Assurance Senior Manager	0.9	443	398.52	01/08/10	Post Interim Event (planning meeting) including: P.Snipes; A.Demetrio; A.Williams; C.Earhart; K.Jennings; E.Finley; L.Stanfield; S.McDowell; K.Dueland
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	01/08/10	General review of audit team's Test of Control testing procedure updates/cleared review notes.
Wilson JR, James L	Tax Partner	1.0	582	582.00	01/08/10	Review of approach to re-establish deferred taxes upon termination of REIT status
Lunt, Mark A	Transaction Real Estate Partner	0.6	655	392.76	01/11/10	FAS 144 impairment model - review of land value analysis progress with L. Torres

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Lunt, Mark A	Transaction Real Estate	Partner	0.8	655	523.68	01/11/10 Call with J.Rogers (CFO), D.Kim (CIO), S.Sugarman and L.Torres on progress across valuation drivers, questions on model & rationale
Stanfield, Hannah Lynn C.	Tax	Senior Manager	0.2	492	98.40	01/11/10 Planning discussion with A.Demetrio regarding tax audit plan
Sugarman, Samantha a E.	Transaction Real Estate	Senior	2.4	260	624.96	01/11/10 FAS 144 impairment model - collecting market data on extended stay (Highland report, forecasts)
Sugarman, Samantha a E.	Transaction Real Estate	Senior	3.2	260	833.28	01/11/10 FAS 144 impairment model - Found operating performance of existing brands (historical)
Sugarman, Samantha a E.	Transaction Real Estate	Senior	2.4	260	624.96	01/11/10 FAS 144 impairment model - calculated operating performance of existing brands (future)
Torres, Luciana	Transaction Real Estate	Manager	0.6	404	242.64	01/11/10 FAS 144 impairment model - review of land value analysis progress with M.Lunt
Torres, Luciana	Transaction Real Estate	Manager	0.8	404	323.52	01/11/10 Call with J.Rogers (CFO), D.Kim (CIO), S.Sugarman and M.Lunt on progress across valuation drivers, questions on model & rationale
Torres, Luciana	Transaction Real Estate	Manager	1.4	404	566.16	01/11/10 Reviewed industry articles and comp data from RECap Analytics, Jones Lang LaSalle, LoopNet, CoStar, HVS International and read internal memos and instructions
Williams, Anthony	Assurance	Senior Manager	0.5	443	221.40	01/11/10 FAS 144 discussion with L.Torres; discussion of the impairment model including land values, change in market and market isolation of properties failing step 1 but not step 2 with respect to determine terminal values
Dein, Rachel Caryn	Insurance and Actuarial Advisory Services	Senior	0.3	324	97.20	01/12/10 Actuarial services for general liability and health reserves - project planning for actuarial review
Sugarman, Samantha a E.	Transaction Real Estate	Senior	2.1	260	546.84	01/12/10 FAS 144 impairment model - Contacted market participants to collect comparable extended stay hotel operating statements: T.Biddle, PKF Consulting, Senior Analyst; M.Comess, HFF, Associate.
Torres, Luciana	Transaction Real Estate	Manager	3.0	404	1,213.20	01/12/10 Review of valuation model and analysis of property sample; commercial land comp research.
Williams, Anthony	Assurance	Senior Manager	0.3	443	132.84	01/12/10 Actuarial communication with Director of Accounting, S.Lining, on obtaining General Liability and Workers' Compensation reports for review and providing to EY actuaries.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Lunt, Mark A	Transaction Partner Real Estate	1.0	655	654.60	01/13/10	FAS 144 impairment model - model macro testing walk thru with L. Torres
Stanfield, Hannah Lynn C.	Tax Senior Manager	0.2	492	98.40	01/13/10	Evaluation of 2009 state statutory tax rates with respect to the Company's effective tax rate schedule.
Sugarman, Samantha a E.	Transaction Senior Real Estate	1.6	260	416.64	01/13/10	FAS 144 impairment model - evaluating research/comparable hotel operating statements
Torres, Luciana	Transaction Manager Real Estate	0.5	404	202.20	01/13/10	E-mail correspondence with D.Kim (CIO)
Torres, Luciana	Transaction Manager Real Estate	0.5	404	202.20	01/13/10	FAS 144 impairment model - model macro testing walk thru with M.Lunt
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	01/13/10	Discussion with K.Dueland, regarding annual journal entry testing procedures and timing expectations of the journal entry population.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	01/13/10	Scheduling updates and team discussion on timing of fieldwork and staffing mix.
Lunt, Mark A	Transaction Partner Real Estate	0.5	655	327.30	01/14/10	FAS 144 impairment model - status / review of progress
Torres, Luciana	Transaction Manager Real Estate	6.0	404	2,426.40	01/14/10	Preparation of valuation memorandum documenting findings and conclusions on procedures
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	01/14/10	Client discussion with Accounting Manager, J.Slack, regarding fieldwork timing and expectations of client assistance.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	01/14/10	FAS 144 discussion with L. Torres, regarding various client request information items including timing of procedures and the valuation model prepared by the client
Dein, Rachel Caryn	Insurance and Actuarial Advisory Services	0.2	324	64.80	01/15/10	Actuarial services for general liability and health reserves - project planning for actuarial review
Lunt, Mark A	Transaction Partner Real Estate	1.0	655	654.60	01/15/10	FAS 144 impairment model - Review of progress - plan for draft outline memo
Snipes, Philip	Assurance Partner	0.1	587	58.74	01/15/10	Discussion on real estate impairment and client modeling for the FAS 144 impairment model

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Sugarman, Samantha a E.	Transaction Real Estate Senior	1.1	260	286.44	01/15/10	Conversation with N. Shah, Integrated Analysis Solutions Group, Extended Stay America, and L. Torres to discuss model logistics and answer outstanding questions
Sugarman, Samantha a E.	Transaction Real Estate Senior	2.0	260	520.80	01/15/10	FAS 144 impairment model - evaluation of historical operating performance ratios of new brands
Torres, Luciana	Transaction Real Estate Manager	1.1	404	444.84	01/15/10	Conversation with N. Shah, Integrated Analysis Solutions Group, Extended Stay America, and S. Sugarman to discuss model logistics and answer outstanding questions
Torres, Luciana	Transaction Real Estate Manager	0.8	404	323.52	01/15/10	Re-run of analysis based on break-down of 32 properties into two groups; update of results to M. Lunt.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.24	01/15/10	Correspondence with actuarial valuation team
Finley, Erin	Assurance Staff	0.7	232	162.54	01/18/10	Meeting with client personnel to discuss audit status, client preparation and timing of procedures. Attendees: K. Jennings, E. Finley, P. Haller, S. Licht (Controller), S. Lining (Director of Corporate Finance), J. Slack (Accounting Manager)
Finley, Erin	Assurance Staff	2.4	232	557.28	01/18/10	Evaluating the trial balance for accounts payable and documenting accounts selected for testing
Finley, Erin	Assurance Staff	0.4	232	92.88	01/18/10	Evaluating the trial balance for prepaid accounts and documenting accounts selected for testing
Finley, Erin	Assurance Staff	0.6	232	139.32	01/18/10	Testing security deposits reconciliation
Finley, Erin	Assurance Staff	0.7	232	162.54	01/18/10	Discussing with J. Slack (Accounting Manager) the basis for security deposit account and updating documentation based on the discussion
Finley, Erin	Assurance Staff	0.4	232	92.88	01/18/10	Making selections for security deposit confirmations.
Finley, Erin	Assurance Staff	0.7	232	162.54	01/18/10	Evaluating procedures related to security deposits and correspondence with J. Slack (Accounting Manager) regarding testing
Finley, Erin	Assurance Staff	0.7	232	162.54	01/18/10	Evaluating details for the utilities deposit account and communicating selections to J. Slack (Accounting Manager)
Finley, Erin	Assurance Staff	1.8	232	417.96	01/18/10	Auditing utilities deposit account
Haller, Patrick	Assurance Staff	0.7	190	132.72	01/18/10	Meeting with client personnel to discuss audit status, client preparation and timing of procedures. Attendees: K. Jennings, E. Finley, P. Haller, S. Licht (Controller), S. Lining (Director of Corporate Finance), J. Slack (Accounting Manager)
Haller, Patrick	Assurance Staff	2.9	190	549.84	01/18/10	Evaluating Accounts Payable subledgers
Haller, Patrick	Assurance Staff	1.3	190	246.48	01/18/10	Evaluating REIT Accounts Payable subledger and tying to Accounts Payable lead sheet.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Haller, Patrick	Assurance Staff	0.6	190	113.76	01/18/10	Making Accounts Payable selections for Accounts Payable and REIT Accounts Payable
Haller, Patrick	Assurance Staff	0.1	190	18.96	01/18/10	Correspondence with D. Bryant (Accounting) requesting assistance with Accounts Payable selections.
Haller, Patrick	Assurance Staff	0.8	190	151.68	01/18/10	Evaluating debit balances in Accounts Payable subledger.
Haller, Patrick	Assurance Staff	0.9	190	170.64	01/18/10	Preparation for accounts receivable procedures
Haller, Patrick	Assurance Staff	1.8	190	341.28	01/18/10	Evaluating accounts receivable subledgers (by invoice and by client) in order to make accounts receivable selections.
Jennings, Keith	Assurance Senior	1.8	313	562.68	01/18/10	Preparing cash lead/analytic
Jennings, Keith	Assurance Senior	0.7	313	218.82	01/18/10	Meeting with client personnel to discuss audit status, client preparation and timing of procedures. Attendees: K. Jennings, E. Finley, P. Haller, S. Licht (Controller), S. Lining (Director of Corporate Finance), J. Slack (Accounting Manager)
Jennings, Keith	Assurance Senior	1.2	313	375.12	01/18/10	Selecting cash accounts to confirm
Jennings, Keith	Assurance Senior	1.4	313	437.64	01/18/10	Performing user control considerations testing for the ADP AutoPay process
Jennings, Keith	Assurance Senior	1.1	313	343.86	01/18/10	Performing user control considerations testing for the ADP Payroll Tax process
Jennings, Keith	Assurance Senior	1.6	313	500.16	01/18/10	Performing user control considerations testing for the ADP TotalPay process
Jennings, Keith	Assurance Senior	0.8	313	250.08	01/18/10	Performing user control considerations testing for the ADP WPGS process
Jennings, Keith	Assurance Senior	0.7	313	218.82	01/18/10	Performing user control considerations testing for the ADP Enterprise TimeSaver on Demand process
Jennings, Keith	Assurance Senior	1.3	313	406.38	01/18/10	Performing user control considerations testing for the ADP DC1 DC2 process
Lunt, Mark A	Transaction Real Estate Partner	1.0	699	699.00	01/18/10	Meeting with L. Torres to review outline for memorandum of findings and discussion of additional calls needed to vet per pound methodology / review of comp range
Sugarman, Samantha E.	Transaction Real Estate Senior	4.5	286	1,287.90	01/18/10	FAS 144 impairment model - evaluation of the future operating performance of the new brands.
Torres, Luciana	Transaction Real Estate Manager	1.0	445	444.60	01/18/10	Meeting with M. Lunt to review outline for memorandum of findings and discussion of additional calls needed to vet per pound methodology / review of comp range
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	01/18/10	Review and discussion held on the applicable audit strategy utilized for the prepaid utility deposits with K. Jennings.
Dueland, Kristina	IT Risk and Assurance Staff	1.1	207	227.70	01/19/10	Work on ADP AutoPay SAS 70 -- User Access Testing

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Dueland, Kristina	IT Risk and Assurance	Staff	0.3	207	62.10	01/19/10 Email correspondence to S.Wingo (IT) regarding ADP SAS 70 -- requesting user populations for user access testing.
Finley, Erin	Assurance	Staff	1.6	232	371.52	01/19/10 Auditing the supplier deposit schedule
Finley, Erin	Assurance	Staff	2.1	232	487.62	01/19/10 Evaluating population for confirmations and communicating confirmation selections to J.Slack (Accounting Manager)
Finley, Erin	Assurance	Staff	0.5	232	116.10	01/19/10 Documenting updated confirmation selections
Finley, Erin	Assurance	Staff	1.1	232	255.42	01/19/10 Evaluating testing procedures and documentation for intangible assets
Finley, Erin	Assurance	Staff	0.4	232	92.88	01/19/10 Evaluating testing procedures for vacation accrual account
Finley, Erin	Assurance	Staff	0.5	232	116.10	01/19/10 Correspondence with J.Slack (Accounting Manager) regarding the vacation accrual
Finley, Erin	Assurance	Staff	0.4	232	92.88	01/19/10 Meeting with S. Licht (Controller) regarding vacation accrual
Finley, Erin	Assurance	Staff	0.5	232	116.10	01/19/10 Email requests to M.Wingate (Accounting) regarding vacation accrual
Finley, Erin	Assurance	Staff	1.2	232	278.64	01/19/10 Evaluation of vacation accrual worksheets and beginning testing documentation
Finley, Erin	Assurance	Staff	0.8	232	185.76	01/19/10 Reviewing FAS 144 impairment model to determine testing procedures
Finley, Erin	Assurance	Staff	0.9	232	208.98	01/19/10 Auditing the utility deposit
Haller, Patrick	Assurance	Staff	0.6	190	113.76	01/19/10 Evaluating accounts receivable subledger and tie out to lead sheet.
Haller, Patrick	Assurance	Staff	0.8	190	151.68	01/19/10 Evaluating customer credit balances in the accounts receivable subledger by customer and tying the total to the subledger by invoice.
Haller, Patrick	Assurance	Staff	2.8	190	530.88	01/19/10 Evaluating accounts receivable subledgers by invoice and by client, and breaking out foreign accounts receivable.
Haller, Patrick	Assurance	Staff	1.1	190	208.56	01/19/10 Testing the foreign currency conversion for accounts receivable in foreign currency amounts.
Haller, Patrick	Assurance	Staff	2.2	190	417.12	01/19/10 Performing Accounts Receivable bucket analysis
Haller, Patrick	Assurance	Staff	2.1	190	398.16	01/19/10 Evaluating accounts receivable subledgers, and tying out to the lead sheet.
Jennings, Keith	Assurance	Senior	1.4	313	437.64	01/19/10 Performing user control considerations testing for the CIGNA process
Jennings, Keith	Assurance	Senior	1.2	313	375.12	01/19/10 Performing user control considerations testing for the AIQ process
Jennings, Keith	Assurance	Senior	1.6	313	500.16	01/19/10 Performing user control considerations testing for the Zurich process
Jennings, Keith	Assurance	Senior	2.3	313	718.98	01/19/10 Preparing the ADP Canada SAS 70 memo
Jennings, Keith	Assurance	Senior	2.6	313	812.76	01/19/10 Detail review of the AP and accruals lead/analytic
Jennings, Keith	Assurance	Senior	2.3	313	718.98	01/19/10 Detail review of the prepaids and other assets lead/analytic

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Lunt, Mark A	Transaction Partner Real Estate	1.0	699	699.00	01/19/10	Discussion and review meetings with S. Sugarman on operating metrics for 3 groupings of hotels and with L. Torres on cap rate inclusion in memo and land growth rates
Sugarman, Samantha E.	Transaction Senior Real Estate	3.8	286	1,087.56	01/19/10	FAS 144 impairment model - evaluating operating performance data (historical and forecast), and completing research for memorandum
Torres, Luciana	Transaction Manager Real Estate	1.0	445	444.60	01/19/10	Discussion and review meetings with S. Sugarman on operating metrics for 3 groupings of hotels and with M. Lunt on cap rate inclusion in memo and land growth rates
Torres, Luciana	Transaction Manager Real Estate	2.0	445	889.20	01/19/10	Review of portfolio historical and projected income statements and comparable historical and projected segment income statements
Torres, Luciana	Transaction Manager Real Estate	2.0	445	889.20	01/19/10	Review of additional memo charts to support valuation conclusions
Torres, Luciana	Transaction Manager Real Estate	2.0	445	889.20	01/19/10	Modifications to draft memo based on break down of properties into two groups
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	01/19/10	Status update meeting on fieldwork procedures performed to date with Accounting Manager, J. Slack.
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	01/19/10	Review and discussion held on the applicable audit strategy utilized for the Accounts Payable REIT account with K. Jennings.
Dueland, Kristina	IT Risk and Assurance Staff	0.3	207	62.10	01/20/10	Email correspondence to S. Wingo (IT) regarding ADP SAS 70 -- requesting information for sample selected for user access testing.
Finley, Erin	Assurance Staff	0.9	232	208.98	01/20/10	Evaluating trial balance accrued liabilities accounts to be tested and communication testing selections to J. Slack (Accounting Manager)
Finley, Erin	Assurance Staff	1.4	232	325.08	01/20/10	Testing the real estate accrual
Finley, Erin	Assurance Staff	2.6	232	603.72	01/20/10	Meeting with M. Wingo (Accounting) to review vacation accrual documentation
Finley, Erin	Assurance Staff	3.4	232	789.48	01/20/10	Testing accrual for lodging taxes
Finley, Erin	Assurance Staff	1.1	232	255.42	01/20/10	Testing accrued audit fees
Finley, Erin	Assurance Staff	1.8	232	417.96	01/20/10	Testing the tax return accrual
Haller, Patrick	Assurance Staff	1.7	190	322.32	01/20/10	Evaluating deferred revenue details and preparation for audit procedures
Haller, Patrick	Assurance Staff	1.6	190	303.36	01/20/10	Making accounts receivable testing selections from CDB, LDB/NDB, Unit charges, and deferred revenue selections
Haller, Patrick	Assurance Staff	0.3	190	56.88	01/20/10	Correspondence with J. Marlow (Accounting) requesting assistance with accounts receivable selections
Haller, Patrick	Assurance Staff	0.8	190	151.68	01/20/10	Preparation of bank reconciliation audit procedures

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Haller, Patrick	Assurance Staff	0.9	190	170.64	01/20/10	Preparation of bank reconciliation audit procedures
Haller, Patrick	Assurance Staff	0.6	190	113.76	01/20/10	Making Accounts Receivable rollforward property selections.
Haller, Patrick	Assurance Staff	0.2	190	37.92	01/20/10	Correspondence with J. Marlow (Accounting) requesting assistance with Accounts Receivable rollforward selections.
Haller, Patrick	Assurance Staff	0.4	190	75.84	01/20/10	Discussing Accounts Payable with D. Bryant (Accounting)
Haller, Patrick	Assurance Staff	2.1	190	398.16	01/20/10	Performing test of 25 invoices from Accounts Payable subledger.
Haller, Patrick	Assurance Staff	1.7	190	322.32	01/20/10	Performing test of 25 invoices from REIT Accounts Payable subledger
Jennings, Keith	Assurance Senior	0.8	313	250.08	01/20/10	Detail review of the AR lead/analytic
Jennings, Keith	Assurance Senior	2.2	313	687.72	01/20/10	Auditing the accrued rent adjustment
Jennings, Keith	Assurance Senior	1.1	313	343.86	01/20/10	Preparing the leases lead/analytic
Jennings, Keith	Assurance Senior	1.4	313	437.64	01/20/10	Auditing above-market ground leases
Jennings, Keith	Assurance Senior	1.3	313	406.38	01/20/10	Auditing below-market ground leases
Jennings, Keith	Assurance Senior	1.6	313	500.16	01/20/10	Detail review of the intangibles lead/analytic
Jennings, Keith	Assurance Senior	1.7	313	531.42	01/20/10	Detail review of the intercompany lead/analytic
Jennings, Keith	Assurance Senior	1.4	313	437.64	01/20/10	Calculating the reasonableness of trademark license (intangible) amortization
Lunt, Mark A	Transaction Real Estate Partner	1.0	699	699.00	01/20/10	Meeting with L. Torres to discuss outstanding items and draft memorandum
Stanfield, Hannah Lynn C.	Tax Senior Manager	0.1	541	54.12	01/20/10	Follow up with A. Demetrio on status of field work & timing of tax review
Sugarman, Samantha E.	Transaction Real Estate Senior	1.1	286	314.82	01/20/10	FAS 144 impairment model - preparation of memorandum documenting findings and results of procedures
Torres, Luciana	Transaction Real Estate Manager	2.0	445	889.20	01/20/10	FAS 144 impairment model - sensitivity analysis procedures
Torres, Luciana	Transaction Real Estate Manager	1.0	445	444.60	01/20/10	Meeting with M. Lunt to discuss outstanding items and draft memorandum
Williams, Anthony	Assurance Senior Manager	0.8	487	389.76	01/20/10	Correspondence with L. Torres regarding various properties' land residual values at the end of their respective holding period and the date of the last re-value and recording of the land values by the Company with purchase accounting in 2007.
Dueland, Kristina	IT Risk and Assurance Staff	4.7	207	972.90	01/21/10	Work on ADP AutoPay SAS 70 -- User Access Testing
Dueland, Kristina	IT Risk and Assurance Staff	2.4	207	496.80	01/21/10	Work on TimeSaver SAS 70 required documentation -- User Access Testing

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Dueland, Kristina	IT Risk and Assurance	Staff	0.5	207	103.50	01/21/10 Emails to S.Wingo (IT) regarding ADP TimeSaver SAS 70. Follow up on ADP population/sample requests
Earhart, Casey	Assurance	Senior	2.0	341	681.60	01/21/10 Updating documentation relating to management's representations
Finley, Erin	Assurance	Staff	2.2	232	510.84	01/21/10 Testing the real estate accrual
Finley, Erin	Assurance	Staff	3.8	232	882.36	01/21/10 Testing of lodging taxes accrual
Finley, Erin	Assurance	Staff	0.8	232	185.76	01/21/10 Testing fixed assets roll forward- ESI
Finley, Erin	Assurance	Staff	0.7	232	162.54	01/21/10 Testing fixed assets roll forward- HSD
Finley, Erin	Assurance	Staff	0.2	232	46.44	01/21/10 Meeting with M.Winaget (Accounting) for final documentation on the vacation accrual
Finley, Erin	Assurance	Staff	0.3	232	69.66	01/21/10 Phone conversation with S.Licht (Controller) regarding vacation accrual support
Finley, Erin	Assurance	Staff	0.1	232	23.22	01/21/10 Phone conversation with R. Smith (Accounting) regarding lodging taxes accrual support
Finley, Erin	Assurance	Staff	1.9	232	441.18	01/21/10 Fixed asset testing- roll forwards, additions details, reviewing methodology. Reviewing Gamx for testing procedures.
Haller, Patrick	Assurance	Staff	1.1	190	208.56	01/21/10 Evaluation of bank confirmations with bank reconciliations and testing bank reconciliations
Haller, Patrick	Assurance	Staff	0.7	190	132.72	01/21/10 Preparing cash analytic requests to be provided to the client
Haller, Patrick	Assurance	Staff	0.1	190	18.96	01/21/10 Correspondence with J.Slack (Accounting Manager) requesting assistance with cash analytic
Haller, Patrick	Assurance	Staff	1.9	190	360.24	01/21/10 Preparing a revenue/expense analytic
Haller, Patrick	Assurance	Staff	0.1	190	18.96	01/21/10 Correspondence with J.Slack (Accounting Manager) requesting assistance with revenue/expense analytic
Haller, Patrick	Assurance	Staff	0.6	190	113.76	01/21/10 Preparing an accounts payable / accruals analytic
Haller, Patrick	Assurance	Staff	0.1	190	18.96	01/21/10 Correspondence with J.Slack (Accounting Manager) requesting assistance with accounts payable / accruals analytic
Haller, Patrick	Assurance	Staff	0.7	190	132.72	01/21/10 Preparing accrued utilities worksheet including tying to the lead sheet.
Haller, Patrick	Assurance	Staff	0.5	190	94.80	01/21/10 Performing a recalculation of electricity accrual to test for reasonableness
Haller, Patrick	Assurance	Staff	0.4	190	75.84	01/21/10 Performing a recalculation of water accrual to test for reasonableness
Haller, Patrick	Assurance	Staff	0.6	190	113.76	01/21/10 Completing invoice testing for accounts payable
Haller, Patrick	Assurance	Staff	1.1	190	208.56	01/21/10 Evaluating payroll analytic to test payroll expense
Haller, Patrick	Assurance	Staff	1.8	190	341.28	01/21/10 Performing allowance for doubtful accounts reasonableness testing
Haller, Patrick	Assurance	Staff	0.2	190	37.92	01/21/10 Correspondence with J.Marlow (Accounting) clarifying Accounts Receivable rolforward selections.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	1.2	313	375.12	01/21/10	Calculating the reasonableness of customer relationships (intangible) amortization
Jennings, Keith	Assurance Senior	1.1	313	343.86	01/21/10	Ensuring that all intercompany accounts net to zero in consolidation
Jennings, Keith	Assurance Senior	1.4	313	437.64	01/21/10	Composing/reviewing variance explanations for the material fluctuations in intercompany accounts
Jennings, Keith	Assurance Senior	2.3	313	718.98	01/21/10	Evaluation and documentation relating to the nature of the intercompany accounts and how they eliminate in consolidation
Jennings, Keith	Assurance Senior	2.1	313	656.46	01/21/10	Auditing accrued general and administrative expenses
Jennings, Keith	Assurance Senior	2.6	313	812.76	01/21/10	Auditing the legal accrual
Jennings, Keith	Assurance Senior	1.6	313	500.16	01/21/10	Auditing corporate overhead departmental accruals
Lunt, Mark A	Transaction Partner Real Estate	0.6	699	419.40	01/21/10	FAS 144 impairment model - review of progress and correspondence with audit team regarding methodology; discussion with L. Torres and C. Agnew regarding growth rate for negative value land
Torres, Luciana	Transaction Manager Real Estate	0.6	445	266.76	01/21/10	FAS 144 impairment model - review of progress and correspondence with audit team regarding methodology; discussion with M. Lunt and C. Agnew regarding growth rate for negative value land
Torres, Luciana	Transaction Manager Real Estate	2.0	445	889.20	01/21/10	Follow up e-mails to M. Lunt, C. Agnew, A. Williams, S. Sugarman; follow up call with M. Lunt discussing FAS 144 impairment analysis model
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	01/21/10	Conference call with Accounting Manager, J. Slack and K. Jennings, to discuss the Company's capitalized premiums, created through the issuance of Libor Floor certificates, sold in early 2009.
Earhart, Casey	Assurance Senior	1.0	341	340.80	01/22/10	Preparation of the legal letter request
Earhart, Casey	Assurance Senior	1.0	341	340.80	01/22/10	Researching appropriate language for inclusion in the audit opinion for clients in bankruptcy
Finley, Erin	Assurance Staff	1.8	232	417.96	01/22/10	Final documentation and conclusion for vacation accrual
Finley, Erin	Assurance Staff	0.2	232	46.44	01/22/10	Meeting with F. Parker (Accounting) for Real Estate Taxes Accrual support
Finley, Erin	Assurance Staff	1.4	232	325.08	01/22/10	Reviewing and documenting support for real estate taxes
Finley, Erin	Assurance Staff	0.4	232	92.88	01/22/10	Follow-up conversation with F. Parker (Accounting) regarding open items for real estate taxes
Finley, Erin	Assurance Staff	0.3	232	69.66	01/22/10	Final documentation and conclusion on real estate taxes accrual
Finley, Erin	Assurance Staff	0.5	232	116.10	01/22/10	Fixed asset additions detail review
Finley, Erin	Assurance Staff	0.2	232	46.44	01/22/10	Correspondence with L. Burns (Accounting) regarding fixed asset additions
Finley, Erin	Assurance Staff	2.0	232	464.40	01/22/10	Preparation for meeting with L. Burns (Accounting) regarding fixed assets additions testing including updating audit approach

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Finley, Erin	Assurance Staff	0.2	232	46.44	01/22/10	Reviewing impairment documents related to the FAS 144 impairment model
Haller, Patrick	Assurance Staff	1.3	190	246.48	01/22/10	Evaluating fixed asset accrual details and preparation for audit procedures
Haller, Patrick	Assurance Staff	0.2	190	37.92	01/22/10	Correspondence with L. Burns (Accounting) requesting items for fixed asset accrual testing.
Haller, Patrick	Assurance Staff	2.8	190	530.88	01/22/10	Evaluating accounts receivable rollover details
Haller, Patrick	Assurance Staff	3.4	190	644.64	01/22/10	Evaluating accounts receivable rollover details
Jennings, Keith	Assurance Senior	1.4	313	437.64	01/22/10	Auditing the premium associated with the Libor floor certificates
Jennings, Keith	Assurance Senior	0.6	313	187.56	01/22/10	Meeting with S. Licht (Controller) to discuss accrued payroll and the bonus accrual
Jennings, Keith	Assurance Senior	2.3	313	718.98	01/22/10	Auditing accrued payroll
Jennings, Keith	Assurance Senior	2.4	313	750.24	01/22/10	Auditing the bonus accrual
Jennings, Keith	Assurance Senior	2.1	313	656.46	01/22/10	Detail review of the revenues and expenses lead/analytic
Jennings, Keith	Assurance Senior	0.4	313	125.04	01/22/10	Detail review of the payroll analytic
Lunt, Mark A	Transaction Partner Real Estate	0.4	699	279.60	01/22/10	Meeting with C. Agnew regarding resolution of methodology on the FAS 144 impairment model
Snipes, Philip	Assurance Partner	1.4	646	904.68	01/22/10	Gamx - general review
Finley, Erin	Assurance Staff	1.8	232	417.96	01/24/10	Auditing fixed asset rollovers
Berardi, Gianpiero	Advisory Senior	1.0	336	336.00	01/25/10	Actuarial services for general liability and health reserves - reconciliation of data with the prior year
Earhart, Casey	Assurance Senior	2.5	341	852.00	01/25/10	Reviewing workpapers to gain understanding of debt structure
Earhart, Casey	Assurance Senior	3.9	341	1,329.12	01/25/10	Performance of general audit procedures related to related party transactions and independence
Finley, Erin	Assurance Staff	0.6	232	139.32	01/25/10	Correspondence to followup with L. Burns (Accounting) regarding all initial fixed asset requests
Finley, Erin	Assurance Staff	1.8	232	417.96	01/25/10	Auditing an updated ESI fixed asset rollover
Finley, Erin	Assurance Staff	1.6	232	371.52	01/25/10	Auditing an updated HSD fixed asset rollover
Finley, Erin	Assurance Staff	0.8	232	185.76	01/25/10	Auditing fixed asset additions - evaluating additions included in scope for testing
Finley, Erin	Assurance Staff	0.4	232	92.88	01/25/10	Correspondence with accounting personnel of selections for fixed asset additions
Finley, Erin	Assurance Staff	2.7	232	626.94	01/25/10	Obtaining support, reviewing, and documenting current year disposal methodology
Finley, Erin	Assurance Staff	2.6	232	603.72	01/25/10	Auditing fixed asset disposals
Finley, Erin	Assurance Staff	0.5	232	116.10	01/25/10	Discussion with S. idroz (Accounting) regarding tax return accrual supporting documentation
Haller, Patrick	Assurance Staff	2.1	190	398.16	01/25/10	Preparation of accounts receivable rollover testing
Haller, Patrick	Assurance Staff	0.1	190	18.96	01/25/10	Correspondence with J. Marlow (Accounting) requesting assistance with accounts receivable rollover selections.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Haller, Patrick	Assurance	Staff	0.2	190	37.92	01/25/10 Correspondence with L. Burns (Accounting) requesting assistance with fixed asset accrual questions.
Haller, Patrick	Assurance	Staff	0.3	190	56.88	01/25/10 Phone call with L. Burns (Accounting) to further clarify fixed asset accrual questions.
Haller, Patrick	Assurance	Staff	2.1	190	398.16	01/25/10 Auditing the fixed asset accrual
Haller, Patrick	Assurance	Staff	3.1	190	587.76	01/25/10 Auditing deferred revenue
Jennings, Keith	Assurance	Senior	2.7	313	844.02	01/25/10 Auditing the corporate overhead departmental accrual
Jennings, Keith	Assurance	Senior	2.9	313	906.54	01/25/10 Auditing the legal accrual
Jennings, Keith	Assurance	Senior	2.6	313	812.76	01/25/10 Auditing the use and lodging tax accrual
Berardi, Gianpiero	Advisory	Senior	5.0	336	1,680.00	01/26/10 Actuarial services for general liability and health reserves -workers' compensation actuarial review
Earhart, Casey	Assurance	Senior	0.6	341	204.48	01/26/10 Meeting with J. Slack (Accounting Manager) to discuss debt, journal entry testing, and legal requests
Earhart, Casey	Assurance	Senior	0.2	341	68.16	01/26/10 Email correspondence with S. Licht (Controller) regarding journal entry testing
Earhart, Casey	Assurance	Senior	5.2	341	1,772.16	01/26/10 Evaluation of the interest calculation provided by Wachovia
Earhart, Casey	Assurance	Senior	3.4	341	1,158.72	01/26/10 Review of legal expenses, legal request selections, review of legal letter request
Earhart, Casey	Assurance	Senior	0.6	341	204.48	01/26/10 Review of bank statements supporting interest payments on Wachovia loans
Finley, Erin	Assurance	Staff	1.8	232	417.96	01/26/10 Auditing support and completion of testing of tax return accrual
Finley, Erin	Assurance	Staff	2.6	232	603.72	01/26/10 Auditing depreciation reasonableness test
Finley, Erin	Assurance	Staff	3.4	232	789.48	01/26/10 Auditing HSD and ESI fixed asset rollforwards
Finley, Erin	Assurance	Staff	1.2	232	278.64	01/26/10 Requesting and beginning initial review of net book value details
Haller, Patrick	Assurance	Staff	3.4	190	644.64	01/26/10 Auditing unit charges accounts receivable
Haller, Patrick	Assurance	Staff	0.6	190	113.76	01/26/10 Evaluation of accounts receivable details and preparation for discussion with client
Haller, Patrick	Assurance	Staff	0.1	190	18.96	01/26/10 Correspondence with J. Marlow (Accounting) with accounts receivable inquiries
Haller, Patrick	Assurance	Staff	2.9	190	549.84	01/26/10 Auditing the accounts receivable rollforward by testing invoices for for amounts billed during rollforward period
Haller, Patrick	Assurance	Staff	0.9	190	170.64	01/26/10 Updating expense testing templates and selecting accounts to test.
Haller, Patrick	Assurance	Staff	0.3	190	56.88	01/26/10 Correspondence with J. Slack (Accounting Manager) with requests related to revenue and expense testing.
Haller, Patrick	Assurance	Staff	1.7	190	322.32	01/26/10 Testing cash cutoff for transfers made prior to 12/31.
Jennings, Keith	Assurance	Senior	2.7	313	844.02	01/26/10 Auditing accrued franchise taxes
Jennings, Keith	Assurance	Senior	2.8	313	875.28	01/26/10 Auditing the property insurance reserve
Jennings, Keith	Assurance	Senior	2.6	313	812.76	01/26/10 Auditing the New Mexico gross receipts tax accrual
Jennings, Keith	Assurance	Senior	1.7	313	531.42	01/26/10 Auditing the LIBOR floor certificates premium

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Berardi, Gianpiero	Advisory	Senior	6.0	336	2,016.00	01/27/10 Actuarial services for general liability and health reserves -general liability
Earhart, Casey	Assurance	Senior	2.1	341	715.68	01/27/10 Review of detail listing of supplies inventory including costing documentation and reconciliation to the general ledger
Earhart, Casey	Assurance	Senior	2.4	341	817.92	01/27/10 Evaluating the actuary calculation relating to the GL loss refund
Finley, Erin	Assurance	Staff	0.8	232	185.76	01/27/10 FAS 144 impairment model - Auditing net book value - SPBG
Finley, Erin	Assurance	Staff	0.7	232	162.54	01/27/10 FAS 144 impairment model - Auditing net book value - HSD
Finley, Erin	Assurance	Staff	1.2	232	278.64	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 1
Finley, Erin	Assurance	Staff	1.5	232	348.30	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 2
Finley, Erin	Assurance	Staff	1.4	232	325.08	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 3
Finley, Erin	Assurance	Staff	1.3	232	301.86	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 4
Finley, Erin	Assurance	Staff	1.2	232	278.64	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 5
Finley, Erin	Assurance	Staff	1.4	232	325.08	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 6
Finley, Erin	Assurance	Staff	1.1	232	255.42	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 7
Finley, Erin	Assurance	Staff	0.9	232	208.98	01/27/10 FAS 144 impairment model - Auditing net book value - REIT 8
Haller, Patrick	Assurance	Staff	2.4	190	455.04	01/27/10 Comparing sales by month to prior years via analytical testing and graphical comparison to ensure reasonableness.
Haller, Patrick	Assurance	Staff	2.8	190	530.88	01/27/10 Cut-off testing by evaluating the spike analysis/ analytic and preparing a graphical presentation for comparison purposes.
Haller, Patrick	Assurance	Staff	3.1	190	587.76	01/27/10 Evaluation of client reports to facilitate testing of the repairs and maintenance accounts.
Haller, Patrick	Assurance	Staff	1.2	190	227.52	01/27/10 Evaluating repairs and maintenance expense accounts
Haller, Patrick	Assurance	Staff	0.2	190	37.92	01/27/10 Correspondence to M.Hiott (Accounting) regarding repairs and maintenance expense testing requests.
Jennings, Keith	Assurance	Senior	2.3	313	718.98	01/27/10 Auditing the LIBOR floor certificates premium
Jennings, Keith	Assurance	Senior	1.7	313	531.42	01/27/10 Auditing the PP&E NBV reports
Jennings, Keith	Assurance	Senior	2.1	313	656.46	01/27/10 Detail review of unit charges AR
Jennings, Keith	Assurance	Senior	2.4	313	750.24	01/27/10 Detail review of deferred revenue
Williams, Anthony	Assurance	Senior	0.5	487	243.60	01/27/10 Assisting G.Berardi with sources and information provided by Cigna, the Company's third party actuarial service utilized for certain actuarially valued Company reserves.
Berardi, Gianpiero	Advisory	Senior	2.5	336	840.00	01/28/10 Actuarial services for general liability and health reserves -general liability incurred deductible policy review
Earhart, Casey	Assurance	Senior	4.6	341	1,567.68	01/28/10 Audit procedures relating to the debt rolforward
Earhart, Casey	Assurance	Senior	1.4	341	477.12	01/28/10 Research on LIBOR for debt interest recalculation and documenting results
Finley, Erin	Assurance	Staff	1.8	232	417.96	01/28/10 Auditing prepaids lead and supporting schedules
Finley, Erin	Assurance	Staff	2.1	232	487.62	01/28/10 Auditing lodging accrual
Finley, Erin	Assurance	Staff	3.2	232	743.04	01/28/10 Auditing fixed assets additions
Finley, Erin	Assurance	Staff	1.4	232	325.08	01/28/10 Auditing fixed asset rollforwards

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Haller, Patrick	Assurance Staff	2.8	190	530.88	01/28/10	Evaluation and documentation of legal invoices and legal expenses
Haller, Patrick	Assurance Staff	2.6	190	492.96	01/28/10	Audited the accounts receivable rollforward from interim
Haller, Patrick	Assurance Staff	2.2	190	417.12	01/28/10	Audited the accounts receivable rollforward cash receipts
Haller, Patrick	Assurance Staff	1.3	190	246.48	01/28/10	Selected legal invoices to test as part of the legal expense review
Haller, Patrick	Assurance Staff	0.2	190	37.92	01/28/10	Correspondence with D.Bryant (Accounting) requesting legal invoices for testing of legal expenses.
Haller, Patrick	Assurance Staff	0.3	190	56.88	01/28/10	Correspondence with J.Marlow (Accounting) regarding questions with the AR rollforward selections.
Jennings, Keith	Assurance Senior	1.4	313	437.64	01/28/10	Auditing the general liability insurance reserve
Jennings, Keith	Assurance Senior	1.3	313	406.38	01/28/10	Auditing the medical/dental self-insurance reserve
Jennings, Keith	Assurance Senior	0.9	313	281.34	01/28/10	Detail review of the sales trend analysis
Jennings, Keith	Assurance Senior	2.3	313	718.98	01/28/10	Detail review of accrued tax return fees
Jennings, Keith	Assurance Senior	0.8	313	250.08	01/28/10	Detail review of the sales spike analysis
Berardi, Gianpiero	Advisory Senior	0.5	336	168.00	01/29/10	Actuarial services for general liability and health reserves -status call with A. Cohen regarding the treatment of retroactive amounts
Cohen, Arther I	Advisory Senior Manager	0.4	654	261.60	01/29/10	Actuarial services for general liability and health reserves -status call with G.Berardi regarding the treatment of retroactive amounts
Finley, Erin	Assurance Staff	1.3	232	301.86	01/29/10	Correspondence with L.Burns (Accounting) regarding specific account questions on Fixed Asset Rollforwards
Finley, Erin	Assurance Staff	0.5	232	116.10	01/29/10	Correspondence with A.Williams regarding approach to impairment testing
Finley, Erin	Assurance Staff	2.4	232	557.28	01/29/10	Testing Fixed Assets Accruals
Finley, Erin	Assurance Staff	1.8	232	417.96	01/29/10	Testing Fixed Assets net book value
Haller, Patrick	Assurance Staff	2.1	190	398.16	01/29/10	Evaluation of bank confirmations with bank reconciliations and testing bank reconciliations
Haller, Patrick	Assurance Staff	0.4	190	75.84	01/29/10	Preparing and sending bank confirmations
Haller, Patrick	Assurance Staff	0.2	190	37.92	01/29/10	Follow-up email with D. Bryant (Accounting) regarding legal expense questions and to request a January accounts payable subledger.
Haller, Patrick	Assurance Staff	3.1	190	587.76	01/29/10	Audit procedures for the repairs and maintenance accounts to ensure proper expense versus capitalization treatment.
Haller, Patrick	Assurance Staff	3.2	190	606.72	01/29/10	Detail review of client cash analytic explanations
Jennings, Keith	Assurance Senior	2.2	313	687.72	01/29/10	Auditing the general liability insurance reserve
Jennings, Keith	Assurance Senior	1.7	313	531.42	01/29/10	Preparing the cash confirmations memo
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	01/29/10	Status update call on engagement to date procedures performance with K.Jennings.
Williams, Anthony	Assurance Senior Manager	0.9	487	438.48	01/29/10	Conference call with G.Berardi and K.Jennings, to discuss actuarial evaluation of premiums receivable compared to actuarial reserve accounts recorded in the general ledger the distinguishing of the old insurance policies vs. new policies.

EE Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Wilson JR, James L	Tax Partner	0.5	640	320.10	01/29/10	Discussion with L. Stanfield to review progress to date with FIN 48 analysis and documentation
Berardi, Gianpiero	Advisory Senior	3.0	336	1,008.00	02/01/10	Finalizing workers' compensation and general liability actuarial analyses
Berardi, Gianpiero	Advisory Senior	3.0	336	1,008.00	02/01/10	Documentation relating to the health actuarial analysis
Earhart, Casey	Assurance Senior	2.2	341	749.76	02/01/10	Accumulating journal entry files and correspondence with K. Dueland
Earhart, Casey	Assurance Senior	1.2	341	408.96	02/01/10	Evaluating and documenting LIBOR floor bonds agreement
Earhart, Casey	Assurance Senior	0.8	341	272.64	02/01/10	Audit procedures relating to amortization on bond discount
Earhart, Casey	Assurance Senior	1.1	341	374.88	02/01/10	Completing interest recalculation on subordinated note
Earhart, Casey	Assurance Senior	1.4	341	477.12	02/01/10	
Earhart, Casey	Assurance Senior	1.5	341	511.20	02/01/10	Financial Reporting during Ch. 11 bankruptcy research (review of ASC 852)
Earhart, Casey	Assurance Senior	2.8	341	954.24	02/01/10	Testing schedules relating to deferred financing costs and related amortization
Finley, Erin	Assurance Staff	0.6	232	139.32	02/01/10	Communication with L Burns (Fixed Asset Accountant) regarding accrual portion of fixed asset rollforwards
Finley, Erin	Assurance Staff	2.8	232	650.16	02/01/10	Testing variances in the fixed asset rollforward for Extended Stay Inc
Finley, Erin	Assurance Staff	0.5	232	116.10	02/01/10	Communication with L Burns (Fixed Asset Accountant) regarding variance on Extended Stay Inc rollforward
Finley, Erin	Assurance Staff	0.8	232	185.76	02/01/10	Documentation of variances on fixed asset rollforward from discussion with L Burns (Fixed Asset Accountant)
Finley, Erin	Assurance Staff	3.2	232	743.04	02/01/10	Extended Stay Inc fixed asset rollforward - testing accrual
Finley, Erin	Assurance Staff	2.1	232	487.62	02/01/10	Extended Stay Inc rollforward - testing additions portion of schedule
Haller, Patrick	Assurance Staff	0.8	190	151.68	02/01/10	Clearing cash review notes and updating conclusions
Haller, Patrick	Assurance Staff	1.3	190	246.48	02/01/10	Evaluating confirmation and bank reconciliation for Deutsche insurance collateral account
Torres, Luciana	Transaction Manager Real Estate	2.0	445	889.20	02/01/10	Documentation to address review comments in summary memorandum
Torres, Luciana	Transaction Manager Real Estate	0.2	445	88.92	02/01/10	Analyzing HVS development cost survey and updating documentation in summary memorandum
Torres, Luciana	Transaction Manager Real Estate	0.8	445	355.68	02/01/10	Correspondence with S. Sugarman regarding review comments on summary memorandum
Earhart, Casey	Assurance Senior	2.0	341	681.60	02/02/10	Property, plant, & equipment review - Agreeing net book value schedules to roll summary and roll forward

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance Senior	3.5	341	1,192.80	02/02/10	Property, plant, & equipment review - Reviewing reconciliation of roll forward to trial balance
Earhart, Casey	Assurance Senior	0.5	341	170.40	02/02/10	Review depreciation reasonableness
Earhart, Casey	Assurance Senior	2.0	341	681.60	02/02/10	Review additional selections for year end additions testing
Earhart, Casey	Assurance Senior	0.8	341	272.64	02/02/10	Preparing open items list for status discussion
Earhart, Casey	Assurance Senior	0.8	341	272.64	02/02/10	Updating documentation in memorandum regarding ineffective IT general controls
Finley, Erin	Assurance Staff	1.6	232	371.52	02/02/10	Homestead Village rollforward - testing additions portion of schedule
Finley, Erin	Assurance Staff	1.5	232	348.30	02/02/10	Completion of Extended Stay Inc. fixed asset rollforward
Finley, Erin	Assurance Staff	0.7	232	162.54	02/02/10	Homestead Village rollforward testing- additions
Finley, Erin	Assurance Staff	3.1	232	719.82	02/02/10	Homestead Village rollforward - testing variances portion
Finley, Erin	Assurance Staff	2.8	232	650.16	02/02/10	Homestead Village rollforward - testing accrual portion
Finley, Erin	Assurance Staff	1.3	232	301.86	02/02/10	Detail review and additional testing of other asset lead
Haller, Patrick	Assurance Staff	2.2	190	417.12	02/02/10	Evaluating confirmation and bank reconciliation for Bank of America account, also updating cash documentation based on review notes left.
Haller, Patrick	Assurance Staff	0.9	190	170.64	02/02/10	Selecting items from January cash disbursements for testing and creating client assistance
Haller, Patrick	Assurance Staff	2.3	190	436.08	02/02/10	Meeting and correspondence with D. Bryant (Accounting) regarding invoices selected as part of search for unrecorded liabilities.
Haller, Patrick	Assurance Staff	1.2	190	227.52	02/02/10	Clearing accounts receivable review notes and updating documentation to reflect changes.
Jennings, Keith	Assurance Senior	1.2	313	375.12	02/02/10	Detail review of the audit fee accrual
Jennings, Keith	Assurance Senior	0.8	313	250.08	02/02/10	Detail review of accrued real estate taxes
Lunt, Mark	Transaction Partner Real Estate	3.0	699	2,097.00	02/02/10	Review of draft Transaction Real Estate memorandum
Torres, Luciana	Transaction Manager Real Estate	1.0	445	444.60	02/02/10	Discussion of review comments with M. Lunt and S. Sugarman
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	02/02/10	Status update discussion with A. Demetrio regarding timing and work and staffing needs for the upcoming week based on discussion with Company management, S. Lining regarding the Company's preparation of requested client assistance documentation.
Demetrio, Andrea	Assurance Senior Manager	0.8	515	412.32	02/03/10	Discussion of tax provision with C. Earhart and B. Shaw (Tax Director)
Earhart, Casey	Assurance Senior	1.4	341	477.12	02/03/10	General review of repairs and maintenance expense testing
Earhart, Casey	Assurance Senior	2.1	341	715.68	02/03/10	General review of property, plant, and equipment
Earhart, Casey	Assurance Senior	0.5	341	170.40	02/03/10	Reviewing accounting guidance for treatment of accrued bonuses

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance	Senior	1.2	341	408.96	02/03/10 Detail review of legal expense testing
Earhart, Casey	Assurance	Senior	0.9	341	306.72	02/03/10 Tax Provision discussion with A. Demetrio and B. Shaw (Tax Director)
Earhart, Casey	Assurance	Senior	0.8	341	272.64	02/03/10 Detail review of revenue and expense variance documentation
Finley, Erin	Assurance	Staff	2.1	232	487.62	02/03/10 Completion of depreciation reasonableness testing
Finley, Erin	Assurance	Staff	1.1	232	255.42	02/03/10 Completion of Homestead Village fixed asset rolforward
Finley, Erin	Assurance	Staff	1.2	232	278.64	02/03/10 Testing fixed asset impairment- FAS 144 - Determining testing strategy
Finley, Erin	Assurance	Staff	2.7	232	626.94	02/03/10 Testing fixed asset impairment- FAS 144 - Making selections and documentation
Finley, Erin	Assurance	Staff	0.4	232	92.88	02/03/10 Email to J Slack (Accounting Manager) regarding operating lease line item on trial balance
Finley, Erin	Assurance	Staff	0.6	232	139.32	02/03/10 Documentation of operating leases
Finley, Erin	Assurance	Staff	1.9	232	441.18	02/03/10 Testing of fixed asset impairment model - FAS 144
Haller, Patrick	Assurance	Staff	0.6	190	113.76	02/03/10 Documenting and updating the search for unrecorded liabilities.
Haller, Patrick	Assurance	Staff	1.4	190	265.44	02/03/10 Completing cash cutoff testing and updating results for cash transfers subsequent to year end.
Haller, Patrick	Assurance	Staff	1.6	190	303.36	02/03/10 Reviewing legal invoices and updating documentation in legal expense workbook.
Haller, Patrick	Assurance	Staff	1.2	190	227.52	02/03/10 Reviewing January accounts payable detail and updating the search for unrecorded liabilities with results.
Jennings, Keith	Assurance	Senior	0.4	313	125.04	02/03/10 Detail review of accrued real estate taxes
Jennings, Keith	Assurance	Senior	1.4	313	437.64	02/03/10 Detail review of the vacation accrual
Jennings, Keith	Assurance	Senior	0.9	313	281.34	02/03/10 Detail review of the fixed asset accrual
Jennings, Keith	Assurance	Senior	1.3	313	406.38	02/03/10 Audit procedures for the utilities accrual - electricity
Snipes, Philip	Assurance	Partner	0.6	646	387.72	02/03/10 Review of guidance for accounting treatment of retention bonuses
Sugarman, Samantha	Transaction Real Estate	Senior	2.5	286	715.50	02/03/10 Documentation in the transaction real estate memorandum regarding the industry overview section
Sugarman, Samantha	Transaction Real Estate	Senior	1.5	286	429.30	02/03/10 Research and documentation in the transaction real estate memorandum regarding the industry outlook section
Earhart, Casey	Assurance	Senior	3.1	341	1,056.48	02/04/10 Detail review of revenue and expense variance documentation
Earhart, Casey	Assurance	Senior	3.2	341	1,090.56	02/04/10 Detail review of prepaid expenses and other assets
Earhart, Casey	Assurance	Senior	0.3	341	102.24	02/04/10 Evaluating appropriate testing procedures for the utility accrual testing
Earhart, Casey	Assurance	Senior	2.0	341	681.60	02/04/10 Fixed asset impairment detail review and requests for additional support
Finley, Erin	Assurance	Staff	1.4	232	325.08	02/04/10 Review of other assets and communication to J Slack (Accounting Manager) regarding other asset confirmations

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Finley, Erin	Assurance Staff	0.4	232	92.88	02/04/10	Conversation with J Slack (Accounting Manager) regarding status of other asset confirmations
Finley, Erin	Assurance Staff	3.7	232	859.14	02/04/10	Testing of fixed asset impairment model - FAS 144
Finley, Erin	Assurance Staff	0.5	232	116.10	02/04/10	Compiling open items for all testing related to fixed asset impairment
Finley, Erin	Assurance Staff	2.9	232	673.38	02/04/10	Testing of fixed asset impairment model - FAS 144
Finley, Erin	Assurance Staff	1.1	232	255.42	02/04/10	Completion of fixed asset review notes
Haller, Patrick	Assurance Staff	1.5	190	284.40	02/04/10	Discussing accrued utilities with K. Jennings and C. Earhart in order to better test the accrual
Haller, Patrick	Assurance Staff	2.3	190	436.08	02/04/10	Meeting and correspondence with B. Warren (Accounting) regarding the accrued power and water accounts and the methodology used to make the accruals
Haller, Patrick	Assurance Staff	3.3	190	625.68	02/04/10	Formatting and processing data in Advantage IQ reports to evaluate the reasonableness of the power and water accruals
Jennings, Keith	Assurance Senior	1.5	313	468.90	02/04/10	Audit procedures for the utilities accrual - water and sewer
Jennings, Keith	Assurance Senior	1.2	313	375.12	02/04/10	Detail review of state occupancy taxes payable
Jennings, Keith	Assurance Senior	1.3	313	406.38	02/04/10	Detail review of city room taxes payable
Lunt, Mark	Transaction Real Estate Partner	1.0	699	699.00	02/04/10	Discussion with L. Torres to communicate edits and discuss questions and comments on Transaction Real Estate memo
Sugarman, Samantha	Transaction Real Estate Senior	2.3	286	658.26	02/04/10	Documentation in the transaction real estate memorandum regarding cash flow observations and addressed edits
Torres, Luciana	Transaction Real Estate Manager	2.0	445	889.20	02/04/10	Analyzing historical operating performance in more detail than previously analyzed, with additional parameters.
Dueland, Kristina	IT Risk and Assurance Staff	2.8	207	579.60	02/05/10	Imported general ledger files into Microsoft Access
Earhart, Casey	Assurance Senior	2.8	341	954.24	02/05/10	Review of board minutes
Earhart, Casey	Assurance Senior	0.5	341	170.40	02/05/10	Review of lease agreement between HFI and Homestead Village as it relates to the security deposit and lease termination
Earhart, Casey	Assurance Senior	1.1	341	374.88	02/05/10	Evaluation of interest rate cap
Earhart, Casey	Assurance Senior	0.9	341	306.72	02/05/10	Meeting with J. Slack (Accounting Manager) to discuss open items
Earhart, Casey	Assurance Senior	1.1	341	374.88	02/05/10	Evaluating status of audit procedures for communication with the client
Earhart, Casey	Assurance Senior	0.4	341	136.32	02/05/10	Updating trial balance for reclassifications
Earhart, Casey	Assurance Senior	0.5	341	170.40	02/05/10	Audit procedures to agree FAS Report used in tax provision to year-end audited workpapers to test for completeness
Earhart, Casey	Assurance Senior	2.1	341	715.68	02/05/10	Drafting summary review memorandum - accounting and audit matters

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Finley, Erin	Assurance	Staff	2.2	232	510.84	02/05/10 Testing of fixed asset impairment model - FAS 144
Finley, Erin	Assurance	Staff	1.1	232	255.42	02/05/10 Testing security deposit account
Finley, Erin	Assurance	Staff	2.1	232	487.62	02/05/10 Testing of fixed asset impairment model - FAS 144
Finley, Erin	Assurance	Staff	0.2	232	46.44	02/05/10 Emails to C. Wood (Accounting) regarding general ledger account for property damage insurance
Finley, Erin	Assurance	Staff	0.8	232	185.76	02/05/10 Meeting with C Wood (Accounting) to obtain documentation property damage insurance account
Finley, Erin	Assurance	Staff	2.1	232	487.62	02/05/10 Evaluating and documenting procedures for the property damage insurance account
Haller, Patrick	Assurance	Staff	3.6	190	682.56	02/05/10 Evaluating Advantage IQ reports and compiling prior year data as part of the reasonableness test for power and water accruals
Haller, Patrick	Assurance	Staff	1.8	190	341.28	02/05/10 Testing and documenting the results of the reasonableness of the power and water accruals.
Lunt, Mark	Transaction Real Estate	Partner	1.0	699	699.00	02/05/10 Review of revised memorandum and discussion with P. Snipes
Torres, Luciana	Transaction Real Estate	Manager	2.0	445	889.20	02/05/10 Reading and cross-checking revised memorandum
Wu, Bihling	Advisory	Senior	2.5	324	810.00	02/05/10 Extended Stay Tech Check - make sure the links, the process/methodology, and the labeling in the analysis were correct
Berardi, Gianpiero	Advisory	Senior	2.0	336	672.00	02/08/10 Finalizing procedures and documentation relating to the health actuarial analysis
Berardi, Gianpiero	Advisory	Senior	3.0	336	1,008.00	02/08/10 Completing procedures and conclusion documentation in actuarial summary memorandum and discussion with A. Cohen
Dueland, Kristina	IT Risk and Assurance	Staff	5.9	207	1,221.30	02/08/10 Preparation and evaluation of general ledger data for processing global analytics
Dueland, Kristina	IT Risk and Assurance	Staff	2.2	207	455.40	02/08/10 Imported files into Microsoft Access
Jennings, Keith	Assurance	Senior	1.3	313	406.38	02/08/10 Detail review of the county occupancy taxes payable
Jennings, Keith	Assurance	Senior	1.3	313	406.38	02/08/10 Detail review of prepaid property damage insurance
Jennings, Keith	Assurance	Senior	0.4	313	125.04	02/08/10 Detail review of the Local Direct Billing accounts receivable reconciliation
Jennings, Keith	Assurance	Senior	1.2	313	375.12	02/08/10 Detail review of the local direct billing accounts receivable aging by invoice (US)
Jennings, Keith	Assurance	Senior	0.5	313	156.30	02/08/10 Detail review of the Local Direct Billing accounts receivable aging by invoice (CAN)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance	Senior	0.7	313	218.82	02/08/10 Detail review of the Local Direct Billing accounts receivable aging by customer
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/08/10 Detail review of the Local Direct Billing accounts receivable aging testing
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/08/10 Detail review of the Centralized Direct Billing accounts receivable aging by invoice
Jennings, Keith	Assurance	Senior	0.9	313	281.34	02/08/10 Detail review of the Centralized Direct Billing accounts receivable aging testing
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/08/10 Detail review of the Centralized Direct Billing accounts receivable aging by customer
Jennings, Keith	Assurance	Senior	0.7	313	218.82	02/08/10 Detail review of the accounts receivable aging bucket analysis
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/08/10 Detail review of the Local Direct Billing accounts receivable rollforward
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/08/10 Detail review of the Local Direct Billing accounts receivable rollforward testing (sales)
Jennings, Keith	Assurance	Senior	0.9	313	281.34	02/08/10 Detail review of the Centralized Direct Billing accounts receivable rollforward
Lunt, Mark	Transaction Real Estate	Partner	2.0	699	1,398.00	02/08/10 Discussion with audit team and follow-up with L. Torres to communicate edits on Transaction Real Estate memo
Cohen, Arthur	Advisory	Senior Manager	0.8	654	523.20	02/09/10 Review actuarial summary memorandum and begin review of draft analyses
Demetrio, Andrea	Assurance	Senior Manager	0.3	515	154.62	02/09/10 Status update with L. Stanfield regarding income tax provision
Dueland, Kristina	IT Risk and Assurance	Staff	2.2	207	455.40	02/09/10 Processing files from Access to text files for global analytics tool
Dueland, Kristina	IT Risk and Assurance	Staff	6.1	207	1,262.70	02/09/10 Processing general ledger detail files into Global Analytics tool
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/09/10 Detail review of the Centralized Direct Billing accounts receivable rollforward testing (sales)
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/09/10 Detail review of the accounts receivable rollforward testing (cash receipts)
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/09/10 Detail review of the revenues and expenses lead sheet analytic
Jennings, Keith	Assurance	Senior	1.1	313	343.86	02/09/10 Detail review of the cash lead sheet analytic
Jennings, Keith	Assurance	Senior	1.6	313	500.16	02/09/10 Detail review of the cash bank reconciliations
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/09/10 Detail review of the cash bank confirmations
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/09/10 Detail review of the accounts payable listing by invoice
Jennings, Keith	Assurance	Senior	0.4	313	125.04	02/09/10 Detail review of the accounts payable listing by vendor
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/09/10 Detail review of accounts payable testing

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	0.9	313	281.34	02/09/10	Detail review of the REIT accounts payable listing
Jennings, Keith	Assurance Senior	1.1	313	343.86	02/09/10	Detail review of the REIT accounts payable testing
Jennings, Keith	Assurance Senior	1.3	313	406.38	02/09/10	Detail review of the accounts payable search for unrecorded liabilities
Snipes, Philip	Assurance Partner	0.3	646	193.86	02/09/10	General review of routine process walkthroughs
Stanfield, Lynn	Tax Senior	0.3	541	162.36	02/09/10	Status update with A. Demetrio regarding income tax provision
Cohen, Arthur	Advisory Senior	2.3	654	1,504.20	02/10/10	Complete review of draft analyses and summary and conclusions included in the actuarial summary review memorandum.
Jennings, Keith	Assurance Senior	0.3	313	93.78	02/10/10	Detail review of January accounts payable subsequent events
Jennings, Keith	Assurance Senior	1.3	313	406.38	02/10/10	Auditing the AIQ CET file for electricity bills
Jennings, Keith	Assurance Senior	1.4	313	437.64	02/10/10	Auditing the AIQ CET file for water and sewer bills
Jennings, Keith	Assurance Senior	1.2	313	375.12	02/10/10	Detail review of the water and sewer accrual
Jennings, Keith	Assurance Senior	1.6	313	500.16	02/10/10	Detail review of the electricity accrual
Jennings, Keith	Assurance Senior	1.4	313	437.64	02/10/10	Detail review of the security deposit confirms received and following up on those not received
Jennings, Keith	Assurance Senior	1.6	313	500.16	02/10/10	Detail review of the supplier deposit confirms received and following up on those not received
Jennings, Keith	Assurance Senior	2.3	313	718.98	02/10/10	Evaluation and documentation regarding the A-1 dividend payments
Snipes, Philip	Assurance Partner	0.6	646	387.72	02/10/10	General review of non-routine and estimation process walkthroughs
Williams, Anthony	Assurance Senior	0.3	487	146.16	02/10/10	Discussions with C. Earhart, Senior, on Property, Plant and Equipment impairment model - land value comparisons.
Cohen, Arthur	Advisory Senior	0.2	654	130.80	02/11/10	Verify consensus between reviewer (Cohen) and primary analyst (Berardi)
Demetrio, Andrea	Assurance Senior	0.5	515	257.70	02/11/10	Meeting with A. Williams to discuss timing of review / responsibilities between senior managers for general review of specific audit areas.
Dueland, Kristina	IT Risk and Assurance Staff	1.8	207	372.60	02/11/10	Evaluating import errors as a result of volume of data and re-exporting files from Access
Dueland, Kristina	IT Risk and Assurance Staff	6.2	207	1,283.40	02/11/10	Re-processing general ledger data files after compacting data into smaller text files
Jennings, Keith	Assurance Senior	0.6	313	187.56	02/11/10	Detail review of the security deposit confirms received and following up on those not received
Jennings, Keith	Assurance Senior	0.9	313	281.34	02/11/10	Detail review of the supplier deposit confirms received and following up on those not received
Williams, Anthony	Assurance Senior	0.2	487	97.44	02/11/10	Obtaining appropriate workers' compensation policies from client for use by EY Actuarial department.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams,Anthony	Assurance Senior Manager	0.1	487	48.72	02/11/10	Workers' compensation actuarial review status discussion with Accounting Manager, J. Slack
Williams,Anthony	Assurance Senior Manager	0.2	487	97.44	02/11/10	Meeting with A. Demetrio to discuss timing of review / responsibilities between senior managers for general review of specific audit areas.
Cohen,Arthur	Advisory Senior Manager	0.2	654	130.80	02/12/10	Update documentation based on review comments from J. Vatta
Earhart,Casey	Assurance Senior	1.0	341	340.80	02/12/10	Coordination of resources for journal entry testing
Votta,James	Advisory Partner	1.0	804	804.00	02/12/10	General review of actuarial summary memorandum and conclusions
Williams,Anthony	Assurance Senior Manager	0.3	487	146.16	02/13/10	Review of actuarial summary memorandum prepared by EY's Actuarial Group to assess reasonableness of reserve range and testing performed by third-party actuarial services employed by the Company to assess Worker's Compensation, Health and General Liability reserves.
Jennings, Keith	Assurance Senior	0.5	313	156.30	02/15/10	Detail revdiew of the security deposit confirms received and following up on those not received
Jennings, Keith	Assurance Senior	1.5	313	468.90	02/15/10	Evaluation and documentation regarding the general liability insurance reserve
Jennings, Keith	Assurance Senior	1.4	313	437.64	02/15/10	Evaluation and documentation regarding the workers' comp. insurance reserve
Jennings, Keith	Assurance Senior	1.1	313	343.86	02/15/10	Evaluation and documentation of the health benefits insurance reserve
Snipes,Philip	Assurance Partner	0.6	646	387.72	02/15/10	Review of general workpapers
Williams,Anthony	Assurance Senior Manager	0.3	487	146.16	02/15/10	Actuarial summary review memorandum review finalization and discussion with K. Jennings regarding the detail review on strategy taken by EY actuarial group and comparison to the prior year (and understanding of the respective changes from the prior year).
Snipes,Philip	Assurance Partner	0.6	646	387.72	02/16/10	Review of GAMx and general workpapers
Williams,Anthony	Assurance Senior Manager	0.1	487	48.72	02/16/10	Discussion with C. Earhart on audit procedures status.
Williams,Anthony	Assurance Senior Manager	0.1	487	48.72	02/16/10	Discussion with J. Slack, Accounting Manager, on debt confirm (specifically, regarding question from management as to whether to confirm directly with various debtholders vs. the Bankruptcy Court appointed special services provider, Trimont) and also discussion on overall audit status.
Williams,Anthony	Assurance Senior Manager	0.2	487	97.44	02/16/10	Discussion with P. Snipes, Partner, on debt confirmation procedures (specifically, regarding question from management as to whether to confirm directly with various debtholders vs. the Bankruptcy Court appointed special services provider, Trimont).
Jennings, Keith	Assurance Senior	1.2	313	375.12	02/17/10	Detail review of the supplier deposits received

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance	Senior	1.8	313	562.68	02/17/10 Detail review of accounts payable and accruals variance explanations
Snipes, Philip	Assurance	Partner	1.6	646	1,033.92	02/17/10 Consideration of bankruptcy issues
Williams, Anthony	Assurance	Senior Manager	0.7	487	341.04	02/17/10 Discussion with S. Licht, Controller, and S. Lining, Director of Finance, on overall timing of: a) audit procedures, b) client deliverables, c) EY actuarial review (of intangible impairment and IBNR reserves) and d) EY Transaction real estate PP&E impairment review.
Dueland, Kristina	IT Risk and Assurance	Staff	1.8	207	372.60	02/18/10 Preparation of global analytics tool for importing general ledger detail files
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/18/10 Evaluating general ledger data utilized for journal entry testing
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	02/18/10 General review of year-end audit procedures performed for Cash - Bank Reconciliations.
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	02/18/10 General review of year-end audit procedures performed for Cash - Confirmations.
Williams, Anthony	Assurance	Senior Manager	0.2	487	97.44	02/18/10 General review of year-end audit procedures performed for Cash - Cutoff.
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	02/18/10 General review of year-end audit procedures performed for Accounts Receivable - subledger tie-out.
Williams, Anthony	Assurance	Senior Manager	0.2	487	97.44	02/18/10 General review of year-end audit procedures performed for Accounts Receivable - flux review.
Williams, Anthony	Assurance	Senior Manager	0.2	487	97.44	02/19/10 Update / review discussion with P. Snipes on overall audit progress and status.
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	02/19/10 General review of year-end audit procedures performed for Accounts Receivable - subledger tie-out.
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	02/19/10 General review of year-end audit procedures performed for Accounts Receivable - aging bucket testing
Williams, Anthony	Assurance	Senior Manager	0.2	487	97.44	02/19/10 General review of year-end audit procedures performed for Accounts Receivable - foreign currency review
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	02/19/10 General review of year-end audit procedures performed for Accounts Receivable/Accruals - Deferred Revenue.
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	02/20/10 Coordination and discussion of review and timing with independent partner, along with meeting set up for discussion on EY Transaction Real Estate's FAS 144 impairment memo.
Wyper, Brent	Assurance	Partner	0.8	624	499.52	02/20/10 Engagement quality review - overall documentation in GAMx
Dueland, Kristina	IT Risk and Assurance	Staff	2.8	207	579.60	02/22/10 Division of journal entry data by quarter to process in global analytics tool - Quarter 1 processing
Earhart, Casey	Assurance	Senior	4.4	341	1,499.52	02/22/10 Tax provision tie out - FAS Summary reconciliation to book value used in provision calculation

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance	Senior	0.5	341	170.40	02/22/10 Evaluation of impairment allocation to property net book value
Earhart, Casey	Assurance	Senior	0.5	341	170.40	02/22/10 Testing supporting schedules to tax provision
Earhart, Casey	Assurance	Senior	0.2	341	68.16	02/22/10 Tax provision tie out - Agreeing supporting schedules to deferred tax summary
Earhart, Casey	Assurance	Senior	0.5	341	170.40	02/22/10 Tax provision tie out - Agreeing Impairment to net book value per audit working papers
Earhart, Casey	Assurance	Senior	0.1	341	34.08	02/22/10 Tax provision tie out - Recalculation of deferred tax liability and assets based on applicable tax rate
Earhart, Casey	Assurance	Senior	0.1	341	34.08	02/22/10 Tax provision tie out - Recalculation of current tax liability
Earhart, Casey	Assurance	Senior	0.2	341	68.16	02/22/10 Tax provision tie out - using trial balance to evaluate current year net operating losses
Earhart, Casey	Assurance	Senior	0.8	341	272.64	02/22/10 Investigation of variances resulting from completeness testing of general ledger details for journal entry testing
Earhart, Casey	Assurance	Senior	0.2	341	68.16	02/22/10 Evaluation of legal response received from external counsel
Earhart, Casey	Assurance	Senior	0.5	341	170.40	02/22/10 Drafting independence summary memorandum - procedures and conclusions regarding independence
Haller, Patrick	Assurance	Staff	2.1	190	398.16	02/22/10 Preparing new trial balances for journal entry testing.
Jennings, Keith	Assurance	Senior	1.2	313	375.12	02/22/10 Documenting quarterly trial balances for journal entry testing - Q1 and Q2
Jennings, Keith	Assurance	Senior	1.4	313	437.64	02/22/10 Documenting quarterly trial balances for journal entry testing - Q3 and Q4
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/22/10 Evaluating Q1 journal entries based on agreed-upon search criteria
Jennings, Keith	Assurance	Senior	0.7	313	218.82	02/22/10 Evaluating Q2 journal entries based on agreed-upon search criteria
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/22/10 Evaluating Q3 journal entries based on agreed-upon search criteria
Jennings, Keith	Assurance	Senior	0.7	313	218.82	02/22/10 Evaluating Q4 journal entries based on agreed-upon search criteria
Jennings, Keith	Assurance	Senior	0.4	313	125.04	02/22/10 Documenting the nature of the intercompany accounts and how they eliminate in consolidation
Dueland, Kristina	IT Risk and Assurance	Staff	3.2	207	662.40	02/23/10 Division of journal entry data by quarter to process in global analytics tool - Quarter 2 and Quarter 3 processing
Dueland, Kristina	IT Risk and Assurance	Staff	1.1	207	227.70	02/23/10 Evaluating and exporting Quarter 1 and Quarter 2 journal entry results based on query criteria provided by the audit team
Earhart, Casey	Assurance	Senior	1.1	341	374.88	02/23/10 JE CAAT - coordination with K.Dueland to discuss status
Earhart, Casey	Assurance	Senior	1.5	341	511.20	02/23/10 Property, plant, & equipment impairment testing - detail review of attributes - open date and room count

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Haller, Patrick	Assurance Staff	4.4	190	834.24	02/23/10	Testing calculations and estimated useful lives used in impairment calculations for fixed assets
Haller, Patrick	Assurance Staff	0.4	190	75.84	02/23/10	Making cash disbursement selections and preparing a client assistance workbook to send to D. Bryant (Accounting)
Haller, Patrick	Assurance Staff	0.2	190	37.92	02/23/10	Correspondence with D. Bryant (Accounting) requesting cash disbursement support.
Jennings, Keith	Assurance Senior	0.6	313	187.56	02/23/10	Selecting Q1 journal entries for testing
Jennings, Keith	Assurance Senior	0.8	313	250.08	02/23/10	Selecting Q2 journal entries for testing
Jennings, Keith	Assurance Senior	1.1	313	343.86	02/23/10	Selecting Q3 journal entries for testing
Jennings, Keith	Assurance Senior	1.3	313	406.38	02/23/10	Selecting Q4 journal entries for testing
McDowell, Sandi	IT Risk and Assurance Manager	2.3	527	1,211.64	02/23/10	Detail review of planning documentation
McDowell, Sandi	IT Risk and Assurance Manager	0.9	527	474.12	02/23/10	Detail review of walkthrough documentation and related screens in GAMx
Williams, Anthony	Assurance Senior Manager	1.4	487	682.08	02/23/10	Discussions on impairment model - calculations, testing of file, documentation, inclusion of proper properties, etc. with C. Earhart
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	02/23/10	Discussion on Journal Entry CAAT procedures and issues regarding reconciliation of data to trial balance with C. Earhart
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	02/23/10	Discussion on ITRA review timing and ITGC Ineffective Memo preparation with C. Earhart
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/23/10	Closing review notes regarding Cash confirmation testing procedures.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/23/10	General review of year-end audit procedures performed for Accounts Receivable - cut-off testing.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	02/23/10	Discussion on status and additional items to be completed/tested for 2009 audit (Audit Results report, deferred fin. Costs write-off due to bankruptcy, etc.) with C. Earhart and K. Jennings, Seniors.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/23/10	General review of year-end audit procedures performed for Accounts Receivable - review for significant credit or unusual balances.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/23/10	General review of year-end audit procedures performed for Accounts Receivable - sales spike analysis.
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	02/23/10	General review of year-end audit procedures performed for Accounts Receivable - rollforward procedures & Allowance for doubtful accounts review.
Dueland, Kristina	IT Risk and Assurance Staff	2.9	207	600.30	02/24/10	Division of journal entry data by quarter to process in global analytics tool - Quarter 4 processing

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Dueland, Kristina	IT Risk and Assurance	Staff	1.2	207	248.40	02/24/10 Evaluating and exporting Quarter 3 and Quarter 4 journal entry results based on query criteria provided by the audit team
Earhart, Casey	Assurance	Senior	2.5	341	852.00	02/24/10 Property, plant, & equipment impairment testing - review of procedures and conclusions documentation provided by transaction real estate team
Earhart, Casey	Assurance	Senior	2.0	341	681.60	02/24/10 Property, plant, & equipment impairment testing - gaining an understanding of Duff & Phelps analysis
Earhart, Casey	Assurance	Senior	1.2	341	408.96	02/24/10 Property, plant, & equipment impairment testing - verification of land values used in analysis with 2007 valuation
Earhart, Casey	Assurance	Senior	2.5	341	852.00	02/24/10 Investigation of variances resulting from completeness testing of general ledger details for journal entry testing
Earhart, Casey	Assurance	Senior	0.5	341	170.40	02/24/10 Review of interest rate cap agreements/ verification of decrease in LIBOR rates
Haller, Patrick	Assurance	Staff	3.2	190	606.72	02/24/10 Researching variances in the journal entry test files by rolling forward one of the smaller subsidiaries
Haller, Patrick	Assurance	Staff	0.3	190	56.88	02/24/10 Correspondence with D Bryant (Accounting) regarding February cash disbursements for the search for unrecorded liabilities
Jennings, Keith	Assurance	Senior	0.4	313	125.04	02/24/10 Running completeness schedules for Q1 journal entries
Jennings, Keith	Assurance	Senior	0.4	313	125.04	02/24/10 Running completeness schedules for Q2 journal entries
Jennings, Keith	Assurance	Senior	0.4	313	125.04	02/24/10 Running completeness schedules for Q3 journal entries
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/24/10 Running completeness schedules for Q4 journal entries
Jennings, Keith	Assurance	Senior	0.5	313	156.30	02/24/10 Preparing the journal entry testing memo
Jennings, Keith	Assurance	Senior	0.6	313	187.56	02/24/10 Updating the incurred, but not reported (IBNR) section of the summary review memorandum
Jennings, Keith	Assurance	Senior	0.8	313	250.08	02/24/10 Detail review of the electricity accrual
Jennings, Keith	Assurance	Senior	0.7	313	218.82	02/24/10 Detail review of the vacation accrual
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	02/24/10 General review of year-end audit procedures performed for Other Assets - fluctuation analyses.
Williams, Anthony	Assurance	Senior Manager	0.4	487	194.88	02/24/10 General review of year-end audit procedures performed for Supplies Inventory.
Williams, Anthony	Assurance	Senior Manager	0.1	487	48.72	02/24/10 General review of year-end audit procedures performed for Supplier deposits - microstart.
Williams, Anthony	Assurance	Senior Manager	0.2	487	97.44	02/24/10 General review of year-end audit procedures performed for Supplier deposits - confirmation selections.
Williams, Anthony	Assurance	Senior Manager	0.4	487	194.88	02/24/10 General review of year-end audit procedures performed for Supplier deposits - confirmation results.
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	02/24/10 General review of year-end audit procedures performed for Supplier deposits - overall results of testing, including documentation of confirmation variances.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams,Anthony	Assurance	Senior Manager	0.8	487	389.76	02/24/10 Discussion on Journal Entry CAAT procedures and issues regarding reconciliation of data to trial balance and missing journal entry population with C. Earhart
Williams,Anthony	Assurance	Senior Manager	0.3	487	146.16	02/24/10 General review of year-end audit procedures performed for Utility Deposits.
Williams,Anthony	Assurance	Senior Manager	0.3	487	146.16	02/24/10 General review of year-end audit procedures performed for Prepaid Insurance.
Williams,Anthony	Assurance	Senior Manager	0.4	487	194.88	02/24/10 General review of year-end audit procedures performed for Intercompany fluxes/balance support.
Williams,Anthony	Assurance	Senior Manager	0.4	487	194.88	02/24/10 General review of year-end audit procedures performed for Property, Plant and Equipment - agreement with subledgers.
Williams,Anthony	Assurance	Senior Manager	1.1	487	535.92	02/24/10 General review of year-end audit procedures performed for Property, Plant and Equipment - rollforward testing procedures.
Williams,Anthony	Assurance	Senior Manager	0.6	487	292.32	02/24/10 General review of year-end audit procedures performed for Property, Plant and Equipment - additions testing.
Williams,Anthony	Assurance	Senior Manager	0.3	487	146.16	02/24/10 General review of year-end audit procedures performed for Property, Plant and Equipment - depreciation reasonableness.
Williams,Anthony	Assurance	Senior Manager	0.3	487	146.16	02/24/10 Discussions with C. Earhart on Property, Plant and Equipment impairment model - land value comparisons.
Williams,Anthony	Assurance	Senior Manager	0.3	487	146.16	02/24/10 General review of year-end audit procedures performed for Accounts Payable - fluctuation analytical review.
Williams,Anthony	Assurance	Senior Manager	0.6	487	292.32	02/24/10 Status update with J. Slack, Accounting Manager, and S. Lining, Director of Finance, on - intangibles impairment review and the Company's treatment of the termination of 17 capital leases of hotel properties as of December 31, 2009.
Williams,Anthony	Assurance	Senior Manager	0.2	487	97.44	02/24/10 General review of year-end audit procedures performed for Accounts Payable - search for unrecorded liabilities.
Williams,Anthony	Assurance	Senior Manager	0.2	487	97.44	02/24/10 General review of year-end audit procedures performed for Accounts Payable - aging detail review.
Williams,Anthony	Assurance	Senior Manager	0.2	487	97.44	02/24/10 General review of year-end audit procedures performed for Accounts Payable - debit balance review.
Williams,Anthony	Assurance	Senior Manager	0.2	487	97.44	02/24/10 General review of year-end audit procedures performed for Accrued Utilities and water/sewer.
Williams,Anthony	Assurance	Senior Manager	0.2	487	97.44	02/24/10 General review of year-end audit procedures performed for Accrued Payroll and Bonuses.
Williams,Anthony	Assurance	Senior Manager	0.2	487	97.44	02/24/10 General review of year-end audit procedures performed for Accrued Vacation.
Williams,Anthony	Assurance	Senior Manager	0.3	487	146.16	02/24/10 Discussion of and closing payroll analytic review comments.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	0.4	515	206.16	02/25/10	Conference call with B. Wyper, P. Snipes, and A. Williams to discuss FAS 144 Transaction Real Estate group Impairment analysis.
Earhart, Casey	Assurance Senior	2.0	341	681.60	02/25/10	Property, Plant, & Equipment Impairment Testing - Draft audit procedures memo. This included explaining our procedures to determine the appropriateness of the Company's methodology and calculations used in the impairment analysis. This calculation required us to test the land values, RUL, NBV, undiscounted cash flows, and NOI values. 2 hrs spent explaining the testing of land values and understanding the discrepancies found.
Earhart, Casey	Assurance Senior	1.0	341	340.80	02/25/10	Reconciling site count and documenting in memo
Earhart, Casey	Assurance Senior	2.0	341	681.60	02/25/10	Property impairment testing - Determining best procedure to test net operating income amounts and documenting testing procedures
Earhart, Casey	Assurance Senior	0.1	341	34.08	02/25/10	Property impairment testing - Concluding on our testing in memo
Earhart, Casey	Assurance Senior	0.9	341	306.72	02/25/10	Draft summary review memorandum - impairment section
Earhart, Casey	Assurance Senior	0.4	341	136.32	02/25/10	Property, plant, & equipment impairment testing - comparison of net book value to general ledger
Earhart, Casey	Assurance Senior	0.5	341	170.40	02/25/10	Property, plant, & equipment impairment testing - draft email to J. Slack discussing discrepancies found during testing
Earhart, Casey	Assurance Senior	0.2	341	68.16	02/25/10	Clarifying explanation of procedures on property, plant, and equipment roll forward
McDowell, Sandi	IT Risk and Assurance Senior Manager	2.2	527	1,158.96	02/25/10	Detail review of walkthrough documentation and related screens in GAMx
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.3	527	158.04	02/25/10	Review of ADP Payroll Tax SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.7	527	368.76	02/25/10	Review of ADP AutoPay SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.3	527	158.04	02/25/10	Review of ADP Total Pay SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.6	527	316.08	02/25/10	Review of Zurich SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.5	527	263.40	02/25/10	Review of AIQ SAS 70 report

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Snipes, Philip	Assurance Partner	0.4	646	258.48	02/25/10	Conference call with B. Wyper, A. Williams and A. Demetrio to discuss FAS 144 Transaction Real Estate group Impairment analysis.
Snipes, Philip	Assurance Partner	0.6	646	387.72	02/25/10	Review of interim work, status discussion
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/25/10	Discussion of and closing accrued liability review comments.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/25/10	Audit status update and discussion with A. Demetrio regarding upcoming scheduling and staffing needs.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	02/25/10	Discussion on journal entry selection testing procedures with K. Jennings
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	02/25/10	Conference call with B. Wyper, P. Snipes, and A. Demetrio to discuss FAS 144 Transaction Real Estate group Impairment analysis.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	02/25/10	Discussions on impairment model - calculations, testing of file, documentation, inclusion of proper properties, etc. with C. Earhart
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	02/25/10	Reviewing senior changes to, and making changes of my own, of EY Transaction Real Estate (TRE) group's memo and communication/discussion with TRE team.
Wyper, Brent	Assurance Partner	0.5	624	312.20	02/25/10	Conference call with P. Snipes, A. Williams and A. Demetrio to discuss FAS 144 Transaction Real Estate group Impairment analysis.
Dueland, Kristina	IT Risk and Assurance Staff	1.3	207	269.10	02/26/10	Documentation of testing procedures for journal entry testing
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	02/26/10	Addressing review comments resulting from detailed review
Dueland, Kristina	IT Risk and Assurance Staff	0.6	207	124.20	02/26/10	Meeting with S. McDowell to discuss status and open review notes
Earhart, Casey	Assurance Senior	3.1	341	1,056.48	02/26/10	Property, plant, & equipment impairment testing - tie out net book value report by site to trial balance
Earhart, Casey	Assurance Senior	2.5	341	852.00	02/26/10	Property, plant, & equipment impairment testing - Document discrepancies in land values and net book values used in analysis
Earhart, Casey	Assurance Senior	0.4	341	136.32	02/26/10	Evaluation of legal response received from external counsel
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.3	527	158.04	02/26/10	Review of ADP WGPS SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.8	527	421.44	02/26/10	Review of ADP Timesaver SAS 70

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.6	527	316.08	02/26/10	Review of Cigna SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.6	527	316.08	02/26/10	Review of ADP DC1, DC2 SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.6	527	316.08	02/26/10	Meeting with K. Dueland to discuss status and open review notes
Snipes, Philip	Assurance Partner	0.6	646	387.72	02/26/10	Consideration to consolidation of DLDW
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/26/10	Discussion with P. Snipes (and follow-up with C. Earhart) regarding supplies inventory and potential write-off, in conjunction with capital lease terminations.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	02/26/10	Follow-up discussions on impairment model file testing with C. Earhart
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	02/26/10	Closing review notes and discussing appropriate treatment regarding Property, Plant and Equipment.
Demetrio, Andrea	Assurance Senior Manager	2.2	515	1,133.88	03/01/10	Considerations for income tax provision including expectations on documentation for the initial entry to be recorded for loss of REIT status, documentatnation expectations and testing of book / tax basis differences, and uncertain tax positions. Correspondence with B. Shaw (Tax Director)
Earhart, Casey	Assurance Senior	1.0	341	340.80	03/01/10	Documentation on land value difference as it relates to fixed asset impairment evaluation
Snipes, Philip	Assurance Partner	1.3	646	840.06	03/01/10	Intangible assets review
Sugarman, Samantha	Transaction Senior Real Estate	1.0	286	286.20	03/01/10	Edits to Written document as per L. Torres
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	03/01/10	Discussion of and closing review notes related to fixed assets and accrued utilities audit areas.
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	03/01/10	General review of year-end audit procedures performed for accrued real estate taxes.
Williams, Anthony	Assurance Senior Manager	0.7	487	341.04	03/01/10	General review of year-end audit procedures performed for accrued IBNR reserves.
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	03/01/10	General review of final Actuarial Summary Review Memorandum prepared by EY Actuarial Services Group for review of the Company's actuarially determined reserve accounts.
Williams, Anthony	Assurance Senior Manager	0.7	487	341.04	03/01/10	General review of year-end audit procedures performed for property insurance reserves.
Ahmed, Zain	Advisory Senior Manager	1.0	659	658.80	03/02/10	Review of customer relationship and trademark impairment analysis

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	0.3	515	154.62	03/02/10	Meeting to discuss scheduling, status and intangibles review with A. Williams
Demetrio, Andrea	Assurance Senior Manager	1.2	515	618.48	03/02/10	Reorganization guidance - specific accounting treatments for entities in bankruptcy
Earhart, Casey	Assurance Senior	0.6	341	204.48	03/02/10	Documenting variance between legal accrual recorded and accrual confirmed by lawyer
Earhart, Casey	Assurance Senior	0.4	341	136.32	03/02/10	Updating documentation included in the tax provision workbook
Jennings, Keith	Assurance Senior	2.8	313	875.28	03/02/10	Auditing the office building impairment analysis
Jennings, Keith	Assurance Senior	2.6	313	812.76	03/02/10	Auditing the ESI trademarks impairment analysis
McDowell, Sandi	IT Risk and Assurance Senior Manager	3.4	527	1,791.12	03/02/10	Review of IT walkthrough documentation within the file and GAMx screens (cleared review notes and updates)
Sugarman, Samantha	Transaction Real Estate	1.3	286	372.06	03/02/10	Edits to written document as per M. Lunt
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/02/10	Meeting to discuss scheduling, status and intangibles review with A. Demetrio
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	03/02/10	Discussion of and closing review notes related to fixed assets and supplies audit areas.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	03/02/10	General review of year-end audit procedures performed for the fixed asset accrual.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/02/10	General review of year-end audit procedures performed for accrued general and administrative expenses, including gross receipts tax accrual and sales/use/lodging tax accrual.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/02/10	General review of year-end audit procedures performed for accrued legal fees.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/02/10	General review of year-end audit procedures performed for accrued corporate overhead.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/02/10	General review of year-end audit procedures performed for accrued rent - GAAP Adjustment.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	03/02/10	General review of year-end audit procedures performed for accrued lodging tax.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/02/10	General review of year-end audit procedures performed for accrued franchise tax.
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	03/02/10	General review of year-end audit procedures performed for accrued audit fees.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/02/10	General review of year-end audit procedures performed for accrued tax return fees.
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	03/02/10	General review of year-end audit procedures performed for accrued interest.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	03/02/10	Discussion on audit timing and on change to intangibles impairment model with J.Slack (Accounting Manager)
Demetrio, Andrea	Assurance Senior Manager	0.3	515	154.62	03/03/10	Status update meeting with P.Snipes and A.Williams
Demetrio, Andrea	Assurance Senior Manager	0.3	515	154.62	03/03/10	Reorganization guidance - liabilities subject to compromise
Demetrio, Andrea	Assurance Senior Manager	1.9	515	979.26	03/03/10	Research of accounting treatment for the transfer of LIBOR floor certificates and related presentation in the financial statements
Earhart, Casey	Assurance Senior	0.9	341	306.72	03/03/10	Review of legal responses received from attorneys
Earhart, Casey	Assurance Senior	0.4	341	136.32	03/03/10	LIBOR floor certificates gain consideration
Earhart, Casey	Assurance Senior	0.2	341	68.16	03/03/10	Discussion with A.Williams of procedures performed for testing information included in the fixed asset impairment model
Haller, Patrick	Assurance Staff	1.3	190	246.48	03/03/10	Reviewing invoices and updating documentation related to the search for unrecorded liabilities.
Jennings, Keith	Assurance Senior	0.2	313	62.52	03/03/10	Audit status update discussion with A.Williams
Jennings, Keith	Assurance Senior	2.5	313	781.50	03/03/10	Auditing the HSD trademarks impairment analysis
Jennings, Keith	Assurance Senior	1.6	313	500.16	03/03/10	Auditing the customer relationships impairment analysis
Jennings, Keith	Assurance Senior	1.7	313	531.42	03/03/10	Auditing the customer relationships impairment analysis - customer attrition calculation
Jennings, Keith	Assurance Senior	1.3	313	406.38	03/03/10	Auditing the customer relationships impairment analysis - amortization step-up factor
McDowell, Sandi	IT Risk and Assurance Senior Manager	2.2	527	1,158.96	03/03/10	Review of ADP AutoPay SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.6	527	316.08	03/03/10	Review of ADP Payroll Tax SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.6	527	316.08	03/03/10	Review of ADP Total Pay SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.8	527	421.44	03/03/10	Review of AIQ SAS 70 report
McDowell, Sandi	IT Risk and Assurance Senior Manager	0.9	527	474.12	03/03/10	Review of ADP WGPS SAS 70
McDowell, Sandi	IT Risk and Assurance Senior Manager	1.0	527	526.80	03/03/10	Review of Cigna SAS 70

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Torres, Luciana	Transaction Manager Real Estate	0.5	445	222.30	03/03/10	Addressing audit team revisions to draft SAS 73 memorandum.
Williams, Anthony	Assurance	0.2	487	97.44	03/03/10	Audit status update discussion with K. Jennings
Williams, Anthony	Assurance	0.2	487	97.44	03/03/10	Discussion of and closing review notes related to debt audit area.
Williams, Anthony	Assurance	0.8	487	389.76	03/03/10	General review of year-end audit procedures performed for fixed assets impairment for tie-out of sample selection for room quantity and date opened.
Williams, Anthony	Assurance	0.7	487	341.04	03/03/10	General review of year-end audit procedures performed for fixed asset impairment for tie-out of sample selection for land value.
Williams, Anthony	Assurance	0.6	487	292.32	03/03/10	General review of year-end audit procedures performed for fixed asset impairment for tie-out of sample selection for remaining useful life.
Williams, Anthony	Assurance	0.5	487	243.60	03/03/10	General review of year-end audit procedures performed for fixed asset impairment for tie-out of sample selection for net book value.
Williams, Anthony	Assurance	0.8	487	389.76	03/03/10	General review of year-end audit procedures performed for fixed asset impairment for tie-out of sample selection for undiscounted cash flows.
Williams, Anthony	Assurance	1.7	487	828.24	03/03/10	General review of year-end audit procedures performed for fixed asset impairment for tie-out of sample selection for net operating income values.
Williams, Anthony	Assurance	0.4	487	194.88	03/03/10	General review of year-end audit procedures performed for fixed asset impairment for tie-out of sample selection for site count totals.
Williams, Anthony	Assurance	0.3	487	146.16	03/03/10	Status update meeting with P. Snipes and A. Demetrio.
Williams, Anthony	Assurance	1.3	487	633.36	03/03/10	General review of year-end audit procedures performed for debt - rollforwards.
Demetrio, Andrea	Assurance	0.5	515	257.70	03/04/10	Libor floor certificate treatment discussion with A. Williams
Demetrio, Andrea	Assurance	0.6	515	309.24	03/04/10	Discussion with A. Williams on liabilities subject to compromise and applicable treatment for Companies in bankruptcy under US GAAP
Demetrio, Andrea	Assurance	1.1	515	566.94	03/04/10	Reorganization guidance - accounting treatment for deferred financing costs and liabilities subject to compromise
Demetrio, Andrea	Assurance	1.8	515	927.72	03/04/10	Preparation for client meetings regarding the income tax provision, bankruptcy-specific items for discussion and overall audit status
Demetrio, Andrea	Assurance	1.3	515	670.02	03/04/10	Review of documentation provided to support book / tax basis differences for fixed assets

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance Senior	0.9	341	306.72	03/04/10	Addressing review comments relating to debt
Haller, Patrick	Assurance Staff	1.2	190	227.52	03/04/10	Phone and email correspondence with D. Bryant (Accounting) and J. Slack (Accounting Manager) regarding questions about accounts payable search items.
Haller, Patrick	Assurance Staff	1.4	190	265.44	03/04/10	Journal entry testing and documentation
Jennings, Keith	Assurance Senior	1.8	313	562.68	03/04/10	Auditing the customer relationships impairment analysis - revenue forecast
Jennings, Keith	Assurance Senior	2.4	313	750.24	03/04/10	Auditing the customer relationships impairment analysis - contributory asset charge
Jennings, Keith	Assurance Senior	1.6	313	500.16	03/04/10	Auditing the impairment analysis of the 666 hotel properties by testing 2009-and-prior data used in the analyzer - Agreeing the P&L data in the analyzer to the year-to-date profit and loss statement
Snipes, Philip	Assurance Partner	1.0	646	646.20	03/04/10	Review of GAMx and consideration of impairment models
Torres, Luciana	Transaction Manager Real Estate	1.5	445	666.90	03/04/10	Correspondence with S. Sugarman, M. Lunt and A. Williams.
Williams, Anthony	Assurance Senior Manager	1.5	487	730.80	03/04/10	General review of year-end audit procedures performed for debt - accrued interest.
Williams, Anthony	Assurance Senior Manager	2.1	487	1,023.12	03/04/10	General review of year-end audit procedures performed for debt - interest expense and payments.
Williams, Anthony	Assurance Senior Manager	0.9	487	438.48	03/04/10	General review of year-end audit procedures performed for debt - collateral review.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/04/10	Working with the audit team to compile open items and prepare a status update for further discussion with Company management.
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	03/04/10	Follow-up discussion and review of year-end audit fixed asset impairment items.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/04/10	Libor floor certificate treatment discussion with A. Demetrio
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	03/04/10	Discussion with A. Demetrio on liabilities subject to compromise and applicable treatment for Companies in bankruptcy under US GAAP.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/04/10	General review of year-end audit procedures performed for legal expenses.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/04/10	General review of year-end audit procedures performed for repairs and maintenance.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/04/10	Researching and closing review notes on various audited accrued liability accounts.
Demetrio, Andrea	Assurance Senior Manager	0.4	515	206.16	03/05/10	Discussion with L. Stanfield regarding open items on the tax provision

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	1.0	515	515.40	03/05/10	Discussion with B.Shaw (Tax Director), L. Stanfield to review information provided by the Company for the tax provision
Demetrio, Andrea	Assurance Senior Manager	1.0	515	515.40	03/05/10	Meeting with P.Snipes, L.Stanfield, J.Wilson and J.Rogers (CFO) regarding overall audit status and outstanding questions
Demetrio, Andrea	Assurance Senior Manager	1.1	515	566.94	03/05/10	Discussion with A.Williams on bankruptcy treatment and testing of cutoff of pre-petition liabilities in accordance with US GAAP
Demetrio, Andrea	Assurance Senior Manager	1.3	515	670.02	03/05/10	Drafting memorandum regarding bankruptcy-specific accounting treatments
Earhart, Casey	Assurance Senior	1.2	341	408.96	03/05/10	Review of legal responses and reconciliation of legal accrual recorded to legal expenses included in legal response
Jennings, Keith	Assurance Senior	1.3	313	406.38	03/05/10	Auditing the impairment analysis of the 666 hotel properties by testing 2009-and-prior P&L data used in the analyzer - Agreeing the P&L data in the profit and loss statement to the general ledger
Jennings, Keith	Assurance Senior	0.4	313	125.04	03/05/10	Auditing the impairment analysis of the 666 hotel properties by testing 2009-and-prior P&L data used in the analyzer - Agreeing the P&L data in the profit and loss statement to the general ledger
Jennings, Keith	Assurance Senior	1.1	313	343.86	03/05/10	Reviewing subsequent cash disbursements for items to test for unrecorded liabilities
Jennings, Keith	Assurance Senior	1.3	313	406.38	03/05/10	Reviewing entries selected for journal entry testing
Jennings, Keith	Assurance Senior	0.4	313	125.04	03/05/10	Auditing the tax return preparer fees accrual
Jennings, Keith	Assurance Senior	0.3	313	93.78	03/05/10	Auditing accrued legal fees
Jennings, Keith	Assurance Senior	0.4	313	125.04	03/05/10	Auditing the sales/use/lodging tax audit exposure accrual
Snipes, Philip	Assurance Partner	1.0	646	646.20	03/05/10	Meeting with A.Demetrio, L.Stanfield, J.Wilson and J.Rogers (CFO) regarding overall audit status and outstanding questions
Snipes, Philip	Assurance Partner	1.5	646	969.30	03/05/10	Accounting treatment for certain costs in bankruptcy - deferred financing costs, interest
Stanfield, Lynn	Tax Senior Manager	0.4	541	216.48	03/05/10	Discussion with A.Demetrio regarding open items on the tax provision
Stanfield, Lynn	Tax Senior Manager	1.0	541	541.20	03/05/10	Discussion with B.Shaw (Tax Director), A.Demetrio to review information provided by the Company for the tax provision
Stanfield, Lynn	Tax Senior Manager	1.0	541	541.20	03/05/10	Meeting with P.Snipes, A.Demetrio and J.Rogers (CFO) regarding overall audit status and outstanding questions
Williams, Anthony	Assurance Senior Manager	2.8	487	1,364.16	03/05/10	General review of year-end audit procedures performed for all the consolidated Homestead Village LLC revenue and expense fluctuations.
Williams, Anthony	Assurance Senior Manager	1.0	487	487.20	03/05/10	General review of year-end audit procedures performed for legal letters received to date from the Company's external attorneys.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/05/10	General review of year-end audit procedures performed for board minutes received to date, covering the period from January 1, 2009 through June 14, 2009.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance	Senior Manager	1.1	487	535.92	03/05/10 Discussion with A. Demetrio on bankruptcy treatment and testing of cutoff of pre-petition liabilities in accordance with US GAAP.
Williams, Anthony	Assurance	Senior Manager	0.9	487	438.48	03/05/10 Closing review notes on multiple audit areas reviewed to date - fixed assets, multiple accrued liability accounts and other asset accounts.
Wilson, James	Tax	Partner	1.0	640	640.20	03/05/10 Meeting with P. Snipes, L. Stanfield, A. Demetrio and J. Rogers (CFO) regarding overall audit status and outstanding questions
Demetrio, Andrea	Assurance	Senior Manager	0.8	515	412.32	03/06/10 Correspondence with S. Lining (Accounting Director) and J. Slack (Accounting Manager) regarding status of intangible impairment models
Demetrio, Andrea	Assurance	Senior Manager	0.3	515	154.62	03/06/10 Discussion with A. Williams on bankruptcy entities and appropriate level of financial statement reporting (i.e., DL-DW Holdings vs. Homestead Village LLC)
Demetrio, Andrea	Assurance	Senior Manager	1.7	515	876.18	03/06/10 Detail review of impairment models for customer relationships
Demetrio, Andrea	Assurance	Senior Manager	1.7	515	876.18	03/06/10 Detail review of impairment models for trademarks
Snipes, Philip	Assurance	Partner	1.5	646	969.30	03/06/10 Considerations of consolidation issues - control by DLDW versus Homestead statements, labor swap sales discussion
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	03/06/10 Researching and closing review notes on fixed asset impairment review.
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	03/06/10 Discussion with A. Demetrio on bankruptcy entities and appropriate level of financial statement reporting (i.e., DL-DW Holdings vs. Homestead Village LLC).
Wyper, Brent	Assurance	Partner	1.4	625	874.44	03/07/10 Engagement quality review partner review of planning
Earhart, Casey	Assurance	Senior	0.1	341	34.08	03/08/10 Addressing review comments relating to supplies inventory
Earhart, Casey	Assurance	Senior	0.1	341	34.08	03/08/10 Addressing review comments relating to interest rate cap
Earhart, Casey	Assurance	Senior	0.2	341	68.16	03/08/10 Evaluating journal entry detailed file for completeness
Earhart, Casey	Assurance	Senior	0.1	341	34.08	03/08/10 Correspondence with J. Slack regarding compensation expense fluctuation from the prior year
McDowell, Sandi	IT Risk and Assurance	Senior Manager	0.2	527	105.36	03/08/10 Prep and discussion with K. Dueland on open notes and issues
Williams, Anthony	Assurance	Senior Manager	1.1	487	535.92	03/08/10 Detail review of calculation of current year amortization expense of amortizable intangible assets and tie-out for both amortizable intangible assets and indefinite lived intangible assets.
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	03/08/10 General review of the fixed asset impairment analysis of the corporate office building and related 2009 profit and loss statement tie-out.
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	03/08/10 General review of EY ITRA file documentation around the Company's ineffective IT general controls.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	03/08/10	General review of legal letter updates received to date from third-party attorneys.
Ahmed, Zain	Advisory Senior Manager	1.0	659	658.80	03/09/10	Call with A. Demetrio, S. Smith and P. Snipes to discuss management's impairment analysis of trademarks and customer relationships
Demetrio, Andrea	Assurance Senior Manager	1.2	515	618.48	03/09/10	Call with Z. Ahmed, S. Smith and P. Snipes to discuss management's impairment analysis of trademarks and customer relationships
Demetrio, Andrea	Assurance Senior Manager	0.4	515	206.16	03/09/10	Discussion with A. Williams regarding issues on reporting entity under bankruptcy, write-off of deferred financing costs and debt premium, and status of intangible amortization review by EY valuation specialists.
Demetrio, Andrea	Assurance Senior Manager	0.5	515	257.70	03/09/10	Correspondence with S. Lining (Accounting Director) and J. Slack (Accounting Manager) regarding status of intangible impairment models, consolidation considerations and treatment of deferred financing costs in bankruptcy
Demetrio, Andrea	Assurance Senior Manager	0.4	515	206.16	03/09/10	Correspondence with B. Wyper regarding consolidation considerations when the parent entity is not in bankruptcy
Demetrio, Andrea	Assurance Senior Manager	0.5	515	257.70	03/09/10	Correspondence with L. Stanfield regarding tax provision considerations when the subsidiaries are de-consolidated from the parent entity
Demetrio, Andrea	Assurance Senior Manager	1.1	515	566.94	03/09/10	Review of intangible asset impairment models provided by the Company
Smith, Scott	Advisory Executive Director	1.0	686	686.40	03/09/10	Call with Z. Ahmed, A. Demetrio and P. Snipes to discuss management's impairment analysis of trademarks and customer relationships
Snipes, Philip	Assurance Partner	1.0	646	646.20	03/09/10	Call with Z. Ahmed, S. Smith and A. Demetrio to discuss management's impairment analysis of trademarks and customer relationships
Snipes, Philip	Assurance Partner	0.6	646	387.72	03/09/10	Intangible asset impairment model considerations
Stanfield, Lynn	Tax Senior Manager	0.5	541	270.60	03/09/10	Review of documentation provided by B. Shaw (Tax Director) for the income tax provision
Sugarman, Samantha a	Transaction Real Estate Senior	2.5	286	715.50	03/09/10	Edits to written document as per M. Lunt
Sugarman, Samantha a	Transaction Real Estate Senior	2.1	286	601.02	03/09/10	Additional research regarding impairment considerations for real estate
Sugarman, Samantha a	Transaction Real Estate Senior	2.7	286	772.74	03/09/10	Documentation regarding information provided from reasearch

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/09/10	Correspondence with J. Slack (Accounting Manager) and S. Guidroz (Accountant) regarding legal letter updates from the Company's third-party attorneys.
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	03/09/10	Discussion with Casey Earhart, Senior, regarding the appropriate classification of land held for sale under ASC 360.
Williams, Anthony	Assurance Senior Manager	0.8	487	389.76	03/09/10	Closing review notes on debt audit procedures
Williams, Anthony	Assurance Senior Manager	0.9	487	438.48	03/09/10	Final review of Transaction Real Estate Valuation group fixed asset impairment memo and
Williams, Anthony	Assurance Senior Manager	0.6	487	292.32	03/09/10	Clearing various review notes surrounding fixed assets and accrual accounts and finalizing documentation and closing these notes.
Williams, Anthony	Assurance Senior Manager	1.3	487	633.36	03/09/10	Completion of engagement quality review partner review memo, discussing timing of completion of engagement quality reviewer's review
Williams, Anthony	Assurance Senior Manager	0.4	487	194.88	03/09/10	Discussion with Andrea Demetrio, Senior Manager, regarding issues on reporting entity under bankruptcy, write-off of deferred financing costs and debt premium, and status of intangible amortization review by EY valuation specialists.
Williams, Anthony	Assurance Senior Manager	1.8	487	876.96	03/09/10	Documentation/preparation of the remaining useful life memo in relation to the Company's real-estate impairment analysis.
Wyper, Brent	Assurance Partner	0.3	625	187.38	03/09/10	Engagement quality review partner review of planning
Demetrio, Andrea	Assurance Senior Manager	0.6	515	309.24	03/10/10	Book vs. tax difference testing discussion with A. Williams to determine appropriate procedures and what benchmarking can be made to other testing already performed around fixed assets
Demetrio, Andrea	Assurance Senior Manager	0.4	515	206.16	03/10/10	Detail review of tax provision - current taxes payable
Demetrio, Andrea	Assurance Senior Manager	1.9	515	979.26	03/10/10	Detail review of tax provision - book / tax basis difference on fixed assets
Demetrio, Andrea	Assurance Senior Manager	1.0	515	515.40	03/10/10	Detail review of tax provision - book / tax basis difference on intangible assets
Demetrio, Andrea	Assurance Senior Manager	0.9	515	463.86	03/10/10	Detail review of tax provision - net operating losses
Demetrio, Andrea	Assurance Senior Manager	0.6	515	309.24	03/10/10	Detail review of tax provision - apportionment
Demetrio, Andrea	Assurance Senior Manager	1.8	515	927.72	03/10/10	Detail review of tax provision - adjustment to record deferred tax liabilities, net of deferred tax assets for loss in REIT status
Demetrio, Andrea	Assurance Senior Manager	0.8	515	412.32	03/10/10	Researching guidance relating to the accounting treatment of retention bonuses during bankruptcy

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance	Senior	0.5	515	257.70	03/10/10 Correspondence with J. Slack (Accounting Manager) and S. Lining (Accounting Director) regarding impairment inquiries and requesting incentive plan information
Lotoczky, Edward	IT Risk and Assurance	Senior	1.1	373	410.52	03/10/10 Detail review of memorandum documenting procedures for journal entry testing
Snipes, Philip	Assurance	Partner	0.1	646	64.62	03/10/10 Bankruptcy accounting issues, including consolidation by DLDW
Snipes, Philip	Assurance	Partner	0.5	646	323.10	03/10/10 Discussion on final modifications to EY Transaction Real Estate group memo with P. Snipes
Sugarman, Samantha	Transaction Real Estate	Senior	2.8	286	801.36	03/10/10 Edits to document per M. Straneva
Sugarman, Samantha	Transaction Real Estate	Senior	2.5	286	715.50	03/10/10 Finalizing detailed workpapers to support conclusions reached
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	03/10/10 Discussion on final modifications to EY Transaction Real Estate group memo with P. Snipes
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	03/10/10 Working through issue of journal entry population with C. Earhart. Company erroneously included non-Company owned properties within the population of entries provided to audit team
Williams, Anthony	Assurance	Senior Manager	1.9	487	925.68	03/10/10 Completion of the remaining useful life memo in relation to the Company's real-estate impairment analysis.
Williams, Anthony	Assurance	Senior Manager	0.8	487	389.76	03/10/10 General review of deferred finance cost testing (including write-off as a result of 2009 bankruptcy).
Williams, Anthony	Assurance	Senior Manager	1.3	487	633.36	03/10/10 Detail review of management representation letter draft
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	03/10/10 Status update / discussion with J. Slack (Accounting Manager) to determine timing of procedures and next meeting to discuss termination of 17 properties capital leases as of December 31, 2009.
Williams, Anthony	Assurance	Senior Manager	0.6	487	292.32	03/10/10 General review of GAMx file and related sign-offs for account conclusion statements for completed audit areas.
Williams, Anthony	Assurance	Senior Manager	0.6	487	292.32	03/10/10 Book vs. tax difference testing discussion with A. Demetrio to determine appropriate procedures and what benchmarking can be made to other testing already performed around fixed assets
Wyper, Brent	Assurance	Partner	0.3	625	187.38	03/10/10 Engagement quality review partner review of planning
Dueland, Kristina	IT Risk and Assurance	Staff	1.1	207	227.70	03/11/10 Additional IMAS procedures
Earhart, Casey	Assurance	Senior	0.2	341	68.16	03/11/10 Discussion with A. Demetrio regarding overall tax provision

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance	Senior	1.0	341	340.80	03/11/10 Supporting book / tax basis schedule on fixed assets by agreeing net book value to supporting documentation
Earhart, Casey	Assurance	Senior	0.2	341	68.16	03/11/10 Evaluating journal entry detailed file for completeness
Earhart, Casey	Assurance	Senior	0.6	341	204.48	03/11/10 Testing revenue information for Texas included in the calculation for the income tax payable
Earhart, Casey	Assurance	Senior	0.6	341	204.48	03/11/10 Supporting intangible assets net book value, including impairment, included in tax provision by agreement to other audit workpapers
Earhart, Casey	Assurance	Senior	1.5	341	511.20	03/11/10 Documenting procedures to ensure completeness of the journal entry file
Lunt, Mark	Transaction Real Estate	Partner	1.0	698	698.40	03/11/10 Addressed edits with Anthony Williams Williams
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	03/11/10 Discussion on intangible impairment testing with K. Jennings and related documentation updates necessary.
Demetrio, Andrea	Assurance	Senior Manager	1.7	515	876.18	03/12/10 Researching appropriate accounting treatment of trademarks for tax purposes
Demetrio, Andrea	Assurance	Senior Manager	0.8	515	412.32	03/12/10 Reviewing documentation to support loss of REIT status including board minutes
Demetrio, Andrea	Assurance	Senior Manager	0.5	515	257.70	03/12/10 Review of tax provision open items
Demetrio, Andrea	Assurance	Senior Manager	1.0	515	515.40	03/12/10 Research regarding the adoption of accounting guidance for uncertain tax positions
Dueland, Kristina	IT Risk and Assurance	Staff	0.4	207	82.80	03/12/10 Additional IMAS procedures
Earhart, Casey	Assurance	Senior	2.0	341	681.60	03/12/10 Reviewing ITRA memo on journal entry testing and completion of the memo for areas for which the audit team was responsible
Earhart, Casey	Assurance	Senior	1.5	341	511.20	03/12/10 Evaluation of open items for the income tax provision
Snipes, Phillip	Assurance	Partner	1.5	646	969.30	03/12/10 Review of remaining useful life memo for hotel properties
Stanfield, Lynn	Tax	Senior Manager	1.6	541	865.92	03/12/10 Review of documentation provided by B. Shaw (Tax Director) for the income tax provision
Straneva, Michael	Transaction Real Estate	Partner	1.0	575	574.80	03/12/10 Discussion with M. Lunt regarding overall procedures for evaluating properties for impairment and consideration of appropriate remaining useful life assigned
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	03/12/10 Evaluation of completion/removal of excluded database from journal entry testing population to reconcile to the Company's final trial balance.
Earhart, Casey	Assurance	Senior	2.2	341	749.76	03/15/10 Discussion with B. Shaw regarding revised fixed asset information included in the tax provision

EE/Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Lunt, Mark	Transaction Partner Real Estate	1.0	698	698.40	03/15/10	Workpaper review and sign-off
Snipes, Philip	Assurance Partner	0.5	646	323.10	03/15/10	Call with M. Straneva to discuss remaining useful life assigned to properties
Snipes, Philip	Assurance Partner	0.6	646	387.72	03/15/10	Transaction real estate valuation memo - review
Snipes, Philip	Assurance Partner	0.2	646	129.24	03/15/10	Discussion with A. Williams on open items and significant audit areas for preparation of team discussion and further client discussion on timing of statements and finalization of audit.
Stanfield, Lynn	Tax Senior Manager	1.9	541	1,028.28	03/15/10	Call with B. Shaw (Tax Director) regarding client prepared documentation and open items
Straneva, Michael	Transaction Partner Real Estate	0.5	575	287.40	03/15/10	Call with P. Snipes to discuss remaining useful life assigned to properties
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/15/10	Status update on consolidated financial statements and capital leases with J. Slack (Accounting Manager)
Williams, Anthony	Assurance Senior Manager	0.2	487	97.44	03/15/10	Discussion with P. Snipes on open items and significant audit areas for preparation of team discussion and further client discussion on timing of statements and finalization of audit.
Williams, Anthony	Assurance Senior Manager	0.9	487	438.48	03/15/10	Review and compilation of all open items and respective status for March 16 status meeting.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/15/10	Beginning review of audited financial statement draft.
Jennings, Keith	Assurance Senior	2.2	313	687.72	03/16/10	Performing a year-over-year analysis (2007-2009) of supplies inventory spending
Snipes, Philip	Assurance Partner	0.5	646	323.10	03/16/10	Call with L. Stanfield regarding material tax items
Snipes, Philip	Assurance Partner	0.5	646	323.10	03/16/10	Evaluation of open items needed prior to issuance
Snipes, Philip	Assurance Partner	1.1	646	710.82	03/16/10	Review of tax provision issues
Stanfield, Lynn	Tax Senior Manager	0.5	541	270.60	03/16/10	Call with P. Snipes to discuss material tax items
Torres, Luciana	Transaction Manager Real Estate	0.5	445	222.30	03/16/10	Follow-up procedures for final approval of impairment memorandum
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/16/10	Evaluating open items and significant audit areas for preparation of team discussion and further client discussion on timing of statements and finalization of audit.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/16/10	Obtaining and reviewing executed agreements in conjunction with 17 capital lease terminations as of December 31, 2009 with HFI Acquisitions, LLC.
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/16/10	Review of appropriate treatment of land available for sale and discussion with C. Earhart on recorded impairment to this land.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance	Senior	2.0	487	974.40	03/16/10 General review of audited financial statement draft.
	Manager					
Demetrio, Andrea	Assurance	Senior	1.6	515	824.64	03/17/10 Researching consolidation guidance for technical memorandum on consolidation when the parent entity is not in bankruptcy but one or more subsidiaries have filed for bankruptcy protection
	Manager					
Demetrio, Andrea	Assurance	Senior	0.4	515	206.16	03/17/10 Documenting the accounting treatment of deferred financing costs when in bankruptcy
	Manager					
Demetrio, Andrea	Assurance	Senior	0.1	515	51.54	03/17/10 Correspondence with J.Slack (Accounting Manager) regarding tax provision information
	Manager					
Demetrio, Andrea	Assurance	Senior	0.3	515	154.62	03/17/10 Correspondence with J.Slack (Accounting Manager) regarding intangible asset impairment inquiries
	Manager					
Demetrio, Andrea	Assurance	Senior	1.2	515	618.48	03/17/10 Researching guidance relating to exit and disposal activities regarding the accrual of incentive plans
	Manager					
Demetrio, Andrea	Assurance	Senior	0.8	515	412.32	03/17/10 Evaluation of the Company's documentation regarding consolidation
	Manager					
Demetrio, Andrea	Assurance	Senior	3.1	515	1,597.74	03/17/10 Preparation of the technical memorandum regarding consolidation of bankrupt subsidiaries with non-bankrupt parents
	Manager					
Demetrio, Andrea	Assurance	Senior	0.3	515	154.62	03/17/10 Discussion with A.Williams regarding \$22M promissory note relieved in 2009 and related collateral and guarantee considerations.
	Manager					
Demetrio, Andrea	Assurance	Senior	0.5	515	257.70	03/17/10 Meeting with P.Snipes and A.Williams to discuss open items status, plan of completion and review, and updating list to provide to Company management.
	Manager					
Earhart, Casey	Assurance	Senior	1.5	341	511.20	03/17/10 Documenting current tax and deferred tax liabilities in summary memorandum
Earhart, Casey	Assurance	Senior	0.5	341	170.40	03/17/10 Researching appropriate accounting for intangible assets included in the tax provision regarding deductible or non-deductible assets
Earhart, Casey	Assurance	Senior	0.5	341	170.40	03/17/10 Evaluation of open items in the tax provision
Earhart, Casey	Assurance	Senior	1.0	341	340.80	03/17/10 Review of Michigan and Texas prior year tax returns to determine reasonableness of current year expense
Earhart, Casey	Assurance	Senior	0.5	341	170.40	03/17/10 Researching accounting treatment regarding netting of deferred tax assets and liabilities in consideration of the valuation allowance
Earhart, Casey	Assurance	Senior	2.0	341	681.60	03/17/10 Updating documentation relating to impairment information included in the tax provision as a result of changes provided by the client
Jennings, Keith	Assurance	Senior	1.2	313	375.12	03/17/10 Reviewing the lease termination agreement
Jennings, Keith	Assurance	Senior	1.3	313	406.38	03/17/10 Reviewing the agreement of transfer related to the lease termination

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance	Senior	1.6	313	500.16	03/17/10 Reviewing various other agreements and documents related to the lease termination
Jennings, Keith	Assurance	Senior	1.7	313	531.42	03/17/10 Auditing the lease termination transaction - capital lease asset
Jennings, Keith	Assurance	Senior	2.4	313	750.24	03/17/10 Auditing the lease termination transaction - capital lease obligation
Jennings, Keith	Assurance	Senior	1.1	313	343.86	03/17/10 Auditing the lease termination transaction - working capital
Jennings, Keith	Assurance	Senior	0.7	313	218.82	03/17/10 Auditing the lease termination transaction - security deposits
Snipes, Philip	Assurance	Partner	0.5	646	323.10	03/17/10 DLDW consolidation issue, review of client prepared memo
Snipes, Philip	Assurance	Partner	0.5	646	323.10	03/17/10 Meeting with A. Demetrio and A. Williams to discuss open items status, plan of completion and review, and updating list to provide to Company management.
Stanfield, Lynn	Tax	Senior Manager	2.0	541	1,082.40	03/17/10 Research to conclude on tax treatment of indefinite lived intangible assets other than goodwill
Williams, Anthony	Assurance	Senior Manager	0.8	487	389.76	03/17/10 Review of client prepared capital lease termination schedule and related support
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	03/17/10 Meeting with P. Snipes and A. Demetrio, Senior Manager, to discuss open items status, plan of completion and review, and updating list to provide to Company management.
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	03/17/10 Communications with J. Rogers (CFO) regarding outstanding open audit items and overall status.
Williams, Anthony	Assurance	Senior Manager	0.8	487	389.76	03/17/10 Review of LIBOR floor certificates agreement regarding collateral to determine nature of current year recorded gain/loss and appropriate allocation between gain/loss on derivative instrument vs. gain/loss on debt extinguishment.
Williams, Anthony	Assurance	Senior Manager	0.5	487	243.60	03/17/10 Testing strategy on various write-offs in accordance with Bankruptcy accounting in accordance with US GAAP.
Williams, Anthony	Assurance	Senior Manager	0.3	487	146.16	03/17/10 Discussion with A. Demetrio regarding \$22M promissory note relieved in 2009 and related collateral and guarantee considerations.
Williams, Anthony	Assurance	Senior Manager	3.6	487	1,753.92	03/17/10 Research of public companies within bankruptcy, but that have not emerged, regarding their disclosure of full year operations and also research regarding those entities' condensed combined financial statements included in the respective footnotes.
Haller, Patrick	Assurance	Staff	1.2	190	227.52	03/18/10 Auditing state tax rates used by ESA and selecting state returns for testing.
Jennings, Keith	Assurance	Senior	0.6	313	187.56	03/18/10 Auditing the lease termination transaction - working capital
Jennings, Keith	Assurance	Senior	0.8	313	250.08	03/18/10 Auditing the customer relationships impairment analysis
Jennings, Keith	Assurance	Senior	0.9	313	281.34	03/18/10 Auditing the trademarks impairment analysis
Lunt, Mark	Transaction Real Estate	Partner	1.0	698	698.40	03/18/10 Addressed edits with Anthony Williams Williams
Snipes, Philip	Assurance	Partner	1.0	646	646.20	03/18/10 Review of accounting for incentive plan

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Snipes, Philip	Assurance Partner	1.5	646	969.30	03/18/10	Considerations of impairment for real estate
Stanfield, Lynn	Tax Senior Manager	0.4	541	216.48	03/18/10	Correspondence with B.Shaw (Tax Director) regarding documentation expectations for uncertain tax position
Williams, Anthony	Assurance Senior Manager	0.3	487	146.16	03/18/10	Evaluation of procedures to be performed in accordance with SAS 73 for the 3rd party appraisal of the Company's land available for sale.
Williams, Anthony	Assurance Senior Manager	0.8	487	389.76	03/18/10	Research of SAS 73 requirements and example memos, for the Company's land appraisal in August 2009 by a 3rd party, HVS.
Williams, Anthony	Assurance Senior Manager	1.0	487	487.20	03/18/10	Review of applicable new guidance required to disclose within the Company's footnotes as "Recently issued accounting pronouncements" and conforming to the appropriate format for Company disclosure.
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/18/10	Review of our testing procedures on capital lease termination treatment in regards to the termination of capital leases on 17 hotel properties that occurred on December 31, 2009.
Williams, Anthony	Assurance Senior Manager	3.5	487	1,705.20	03/18/10	Review of capital lease termination treatment testing and all applicable, executed legal documents (21 in total).
Williams, Anthony	Assurance Senior Manager	1.4	487	682.08	03/18/10	Research regarding the appropriate accounting treatment in accordance with US GAAP surrounding the multiple components of the Company's Incentive Plan, including "stay bonuses" and performance-tied bonuses.
Beale, Lauren	Assurance Staff	1.5	174	261.00	03/19/10	Researching disclosures regarding consolidation of entities in bankruptcy with entities not in bankruptcy
Demetrio, Andrea	Assurance Senior Manager	0.5	515	257.70	03/19/10	Discussion of audit status with P.Snipes, A.Williams and C.Earhart
Demetrio, Andrea	Assurance Senior Manager	1.1	515	566.94	03/19/10	Team status update meeting and discussion of outstanding items/topics (A.Demetrio, P.Snipes and C.Earhart).
Demetrio, Andrea	Assurance Senior Manager	0.8	515	412.32	03/19/10	Status meeting with P.Snipes, A.Williams and client personnel: S.Lining (Director of Accounting), J.Slack (Accounting Manager), S.Licht (Controller) B.Shaw (Tax Director) and J.Rogers (CFO)
Demetrio, Andrea	Assurance Senior Manager	0.3	515	154.62	03/19/10	Consideration of accounting treatment of deferred financing costs when in bankruptcy
Demetrio, Andrea	Assurance Senior Manager	0.4	515	206.16	03/19/10	Detail review of independence procedures
Demetrio, Andrea	Assurance Senior Manager	0.4	515	206.16	03/19/10	Evaluation of the Company's organization chart regarding subsidiaries in bankruptcy versus those who did not file for bankruptcy protection
Demetrio, Andrea	Assurance Senior Manager	1.3	515	670.02	03/19/10	Reorganization guidance - consolidation of entities in bankruptcy with the parent who has not filed for bankruptcy protection

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	0.9	515	463.86	03/19/10	Review of intangible asset impairment models for consistency of methodology and correspondence with Z.Ahmed regarding the models
Demetrio, Andrea	Assurance Senior Manager	1.3	515	670.02	03/19/10	Detail review of the summary review memorandum
Demetrio, Andrea	Assurance Senior Manager	1.0	515	515.40	03/19/10	Research of reorganization guidance for specific accounting treatments for entities in bankruptcy
Earhart, Casey	Assurance Senior	0.5	341	170.40	03/19/10	Discussion of audit status with P.Snipes, A.Williams and A.Demetrio
Earhart, Casey	Assurance Senior	0.5	341	170.40	03/19/10	Discussion with L.Burns (Accounting staff) regarding changes to property information included in the tax provision
Haller, Patrick	Assurance Staff	2.2	190	417.12	03/19/10	Auditing effect of intangible assets on deferred tax liability
Haller, Patrick	Assurance Staff	2.4	190	455.04	03/19/10	Auditing deferred taxes
Snipes, Philip	Assurance Partner	0.5	646	323.10	03/19/10	Discussion of audit status with A.Williams, A.Demetrio and C.Earhart
Snipes, Philip	Assurance Partner	0.4	646	258.48	03/19/10	Review of the impairment memo for real estate
Snipes, Philip	Assurance Partner	0.3	646	193.86	03/19/10	Consideration of terminal values included in impairment model
Snipes, Philip	Assurance Partner	0.8	646	516.96	03/19/10	Status meeting with A.Demetrio, A.Williams and client personnel: S.Lining (Director of Accounting), J.Slack (Accounting Manager), S.Licht (Controller) B.Shaw (Tax Director) and J.Rogers (CFO)
Williams, Anthony	Assurance Senior Manager	4.9	487	2,387.28	03/19/10	Research regarding the appropriate accounting treatment in accordance with US GAAP surrounding the multiple components of the Company's Incentive Plan, including "stay bonuses" and performance-tied bonuses.
Williams, Anthony	Assurance Senior Manager	1.1	487	535.92	03/19/10	Team status update meeting and discussion of outstanding items/topics (A.Demetrio, P.Snipes and C.Earhart).
Williams, Anthony	Assurance Senior Manager	0.5	487	243.60	03/19/10	Final documentation on capital lease termination treatment in regards to the termination of capital leases on 17 hotel properties that occurred on December 31, 2009.
Williams, Anthony	Assurance Senior Manager	0.8	487	389.76	03/19/10	Status meeting with P.Snipes, A.Demetrio and client personnel: S.Lining (Director of Accounting), J.Slack (Accounting Manager), S.Licht (Controller) B.Shaw (Tax Director) and J.Rogers (CFO)
Snipes, Philip	Assurance Partner	2.0	587	1,174.80	03/20/10	Review of substantive procedures in GAMx file
Snipes, Philip	Assurance Partner	1.5	587	881.10	03/20/10	Review of consolidation details and memorandum
Snipes, Philip	Assurance Partner	0.5	587	293.70	03/20/10	Reviewing status for open items
Snipes, Philip	Assurance Partner	1.5	587	881.10	03/20/10	Review of financial statements
Williams, Anthony	Assurance Senior Manager	1.5	443	664.20	03/20/10	Review of loss on derivative instruments and gain on debt extinguishment calculations resulting from the Company's agreement to transfer its LIBOR floor certificates in full consideration for the outstanding balance of its \$22 million note payable to Arbor.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance	Senior	1.3	443	575.64	03/20/10 General review of journal entry testing and related documentation.
		Manager				
Williams, Anthony	Assurance	Senior	0.5	443	221.40	03/20/10 Research around applicable Emerging Issues Task Force recent guidance for disclosure in the Company's footnotes related to measuring the life of intangible assets.
		Manager				
Williams, Anthony	Assurance	Senior	0.3	443	132.84	03/20/10 Meeting with Casey Earhart, Senior, to discuss overall status and required documentation ready for review.
		Manager				
Williams, Anthony	Assurance	Senior	1.2	443	531.36	03/20/10 Review of the Company's filed, court-approved inventive plan motions, revised incentive plan motions and respective objections of motions.
		Manager				
Demetrio, Andrea	Assurance	Senior	1.9	469	890.34	03/21/10 Researching disclosure examples for de-consolidation
		Manager				
Earhart, Casey	Assurance	Senior	1.0	310	309.60	03/21/10 Updating tax provision information for impairment adjustments
		Senior	3.0	310	928.80	03/21/10 Supporting information included in the footnotes for property by agreement to audited workpapers
Jennings, Keith	Assurance	Senior	2.3	284	654.12	03/21/10 Auditing the company's non-controlling interest in the BHAC loss
Jennings, Keith	Assurance	Senior	1.9	284	540.36	03/21/10 Auditing the company's non-controlling interest in BHAC - balance sheet
Jennings, Keith	Assurance	Senior	1.8	284	511.92	03/21/10 Researching FAS 160 and the new presentation of non-controlling interest
Snipes, Philip	Assurance	Partner	2.0	587	1,174.80	03/21/10 Review of substantive procedures in GAMx file
Snipes, Philip	Assurance	Partner	1.0	587	587.40	03/21/10 Review of impairment models
Williams, Anthony	Assurance	Senior	0.3	443	132.84	03/21/10 Review of the Company's filed, court-approved inventive plan motions, revised incentive plan motions and respective objections of motions.
		Manager				
Demetrio, Andrea	Assurance	Senior	0.5	469	234.30	03/22/10 Call with S. Schuetz and P. Snipes to discuss de-consolidation when the parent entity is not in bankruptcy
		Manager				
Dueland, Kristina	IT Risk and Assurance	Staff	0.9	207	186.30	03/22/10 Meeting with S. McDowell to discuss open notes and issues.
Dueland, Kristina	IT Risk and Assurance	Staff	4.8	207	993.60	03/22/10 Addressed review comments resulting from detailed review. Included updating conclusions in GAMx and adding/updating detail through various ITRA documents.
Dueland, Kristina	IT Risk and Assurance	Staff	0.6	207	124.20	03/22/10 Work on CIGNA SAS 70 U125 - Updated U125 with content of SAS 70 through 3/31/09
Earhart, Casey	Assurance	Senior	1.1	310	340.56	03/22/10 Supporting information included in the footnotes for mortgage debt by agreement to audited workpapers
Earhart, Casey	Assurance	Senior	2.0	310	619.20	03/22/10 Supporting information included in the footnotes for mezzanine debt by agreement to audited workpapers

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance	Senior	2.0	310	619.20	03/22/10 Supporting information included in the footnotes for interest by agreement to audited workpapers
Earhart, Casey	Assurance	Senior	0.4	310	123.84	03/22/10 Supporting information included in the footnotes for the subordinated note by agreement to audited workpapers
Earhart, Casey	Assurance	Senior	1.0	310	309.60	03/22/10 Follow-up procedures on debt confirmations not received
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/22/10 Documentation on debt confirmations received
Earhart, Casey	Assurance	Senior	0.6	310	185.76	03/22/10 Review of legal letter received
Earhart, Casey	Assurance	Senior	0.5	310	154.80	03/22/10 Testing cost basis on intangible assets by agreement to previous tax returns
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/22/10 Review of supporting documentation for transfer of shares to terminate REIT status
Earhart, Casey	Assurance	Senior	1.0	310	309.60	03/22/10 Updating documentation for the income tax provision for new tax provision information received
Earhart, Casey	Assurance	Senior	1.5	310	464.40	03/22/10 Evaluating and documenting audit difference relating to deferred tax liabilities
Earhart, Casey	Assurance	Senior	0.4	310	123.84	03/22/10 Discussion with M.Brenner (Accounting) requirements for debt confirmation
Earhart, Casey	Assurance	Senior	0.1	310	30.96	03/22/10 Review of prior year information to assist in determining documentation in the current year for debt confirmations
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/22/10 Discussion with S.Lining (ZZZ) regarding debt confirmations not received
Earhart, Casey	Assurance	Senior	0.8	310	247.68	03/22/10 Correspondence with L.Burns (Accounting staff) regarding discrepancies from fixed asset system reconciliation to amounts used in the tax provision
Jennings, Keith	Assurance	Senior	1.9	284	540.36	03/22/10 Auditing the DL-DW equity rolforward
Jennings, Keith	Assurance	Senior	1.1	284	312.84	03/22/10 Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - Cash
Jennings, Keith	Assurance	Senior	1.3	284	369.72	03/22/10 Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - accounts receivable
Jennings, Keith	Assurance	Senior	0.6	284	170.64	03/22/10 Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - Prepaids and other assets
Jennings, Keith	Assurance	Senior	2.1	284	597.24	03/22/10 Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - Intercompany
McDowell, Sandi	IT Risk and Assurance	Senior Manager	0.9	527	474.12	03/22/10 Meeting with K.Dueland to discuss open notes and issues.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Schuetz, Stephen	Assurance Partner	0.1	828	82.80	03/22/10	Discussion with P. Snipes and A. Williams regarding their review of the Remaining Useful Life (RUL) memo in relation to the real-estate impairment analysis.
Schuetz, Stephen	Assurance Partner	0.5	828	414.00	03/22/10	Call with A. Demetrio and P. Snipes to discuss de-consolidation matter when the parent is not in bankruptcy
Schuetz, Stephen	Assurance Partner	1.5	828	1,242.00	03/22/10	Reviewing documentation provided by the audit team regarding the remaining useful life considerations and de-consolidation when the parent entity is not in bankruptcy
Snipes, Philip	Assurance Partner	0.1	587	58.74	03/22/10	Discussion with P. Snipes and A. Williams regarding their review of the Remaining Useful Life (RUL) memo in relation to the real-estate impairment analysis.
Snipes, Philip	Assurance Partner	0.9	587	528.66	03/22/10	FAS 144 impairment considerations
Snipes, Philip	Assurance Partner	2.4	587	1,409.76	03/22/10	Review of substantive procedures in GAMx file
Snipes, Philip	Assurance Partner	0.5	587	293.70	03/22/10	Call with A. Demetrio and S. Schuetz to discuss de-consolidation matter when the parent entity is not in bankruptcy
Sugarman, Samantha	Transaction Real Estate Senior	0.8	286	228.96	03/22/10	Edits to final memo per comments from the audit team
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/22/10	General review of EY's ADP Payroll Tax SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/22/10	General review of EY's ADP Total Pay SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/22/10	General review of EY's ADP Data Centers 1 & 2 SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/22/10	General review of EY's Zurich SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/22/10	General review of EY's ADP SAS 70 Type 2 report User Control Consideration questionnaire procedures.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/22/10	General review of EY's AIQ SAS 70 Type 2 report User Control Consideration questionnaire procedures.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/22/10	General review of EY's Zurich SAS 70 Type 2 report User Control Consideration questionnaire procedures.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/22/10	Discussion with J. Slack (Accounting Manager) regarding the disclosure of unpaid interest subject to compromise within Footnote 6 of the financial statements.
Williams, Anthony	Assurance Senior Manager	0.1	443	44.28	03/22/10	Discussion with J. Rogers (CFO) regarding support for the Company's subsidiary, Extended Stay, Inc.'s, termination of its REIT status in the current year.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/22/10	Discussion with S. Lining (Director of Accounting) regarding unreturned debt confirmations from various third party financial institutions and follow-up contact information.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/22/10	Coordination for a conference call with management and members of the Board of Directors for an audit inquiries and status update.
Williams, Anthony	Assurance Senior Manager	0.1	443	44.28	03/22/10	Discussion with J. Slack (Accounting Manager) regarding the disclosure of the date through which subsequent events have been performed (new accounting guidance) within the footnotes of the financial statements.
Williams, Anthony	Assurance Senior Manager	0.1	443	44.28	03/22/10	Discussion with B. Wyper, regarding his review of the Remaining Useful Life (RUL) memo in relation to the real-estate impairment analysis.
Williams, Anthony	Assurance Senior Manager	0.1	443	44.28	03/22/10	Discussion with P. Snipes and S. Schuetz regarding their review of the Remaining Useful Life (RUL) memo in relation to the real-estate impairment analysis.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/22/10	Discussion with EY IT group regarding finalization of their review of all of the Company's related service provider SAS 70 reports and associated testing.
Williams, Anthony	Assurance Senior Manager	4.7	443	2,081.16	03/22/10	Detail review and read-through of the Company's financial statements, footnotes and attached schedules.
Wyper, Brent	Assurance Partner	0.2	568	113.52	03/22/10	Discussion with A. Williams regarding his review of the Remaining Useful Life (RUL) memo in relation to the real-estate impairment analysis.
Demetrio, Andrea	Assurance Senior Manager	0.4	469	187.44	03/23/10	Discussing tax basis testing of property book values with C. Earhart and P. Snipes
Demetrio, Andrea	Assurance Senior Manager	0.7	469	328.02	03/23/10	Discussion with B. Shaw (Tax Director) L. Stanfield and A. Demetrio regarding open tax provision items
Demetrio, Andrea	Assurance Senior Manager	0.8	469	374.88	03/23/10	Inquiries conference call with J. Rogers (CFO) C. Owen (Director) J. Teichman (Secretary) and P. Snipes and A. Williams. Topics included independence, fraud, subsequent event, and other contingency disclosures. In addition, we discussed timing of issuance of the auditor's report and overall audit status.
Demetrio, Andrea	Assurance Senior Manager	2.6	469	1,218.36	03/23/10	Reviewing drafted financial statements
Demetrio, Andrea	Assurance Senior Manager	2.7	469	1,265.22	03/23/10	Review of disclosure checklist for required disclosures in accordance with GAAP
Demetrio, Andrea	Assurance Senior Manager	2.0	469	937.20	03/23/10	Evaluation of tax provision open items and documentation provided by the Company
Demetrio, Andrea	Assurance Senior Manager	1.4	469	656.04	03/23/10	Consideration of testing procedures for book / tax basis differences from prior years
Demetrio, Andrea	Assurance Senior Manager	0.8	469	374.88	03/23/10	Status update with J. Rogers (CFO) and B. Shaw (Tax Director)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance	Senior	0.4	310	123.84	03/23/10 Verifying allocation of impairment among HSD and ESI based on adjusting entries and sites impaired per fixed asset workpapers
Earhart, Casey	Assurance	Senior	0.9	310	278.64	03/23/10 Review of interest expense paid in May / June for mezzanine debt
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/23/10 Correspondence with J. Teichman (Lightstone Group) regarding third party legal responses
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/23/10 Discussion with C. Dekel (General Counsel) about status of updated legal response
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/23/10 Correspondence with B. Shaw (Tax Director) to request prior year tax returns to support prior year NOLs for operating lessees
Earhart, Casey	Assurance	Senior	0.1	310	30.96	03/23/10 Discussing tax basis testing of property book values with A. Demetrio and P. Snipes
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/23/10 Evaluating the impact of the differences in book value per the provision compared to FAS on deferred tax liability for HSD and communication with Scott Lining about these differences
Earhart, Casey	Assurance	Senior	0.1	310	30.96	03/23/10 Review of additional journal entry selections
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/23/10 Agreeing 25 selections made from old version of FAS summary to revised version used for tax provision
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/23/10 Auditing the calculation of the \$50 million net operating loss estimate used for ESI in tax provision
Earhart, Casey	Assurance	Senior	1.0	310	309.60	03/23/10 Documenting Bank of America debt confirmation and following up on discrepancies
Earhart, Casey	Assurance	Senior	0.8	310	247.68	03/23/10 Tying out balance sheet, income statement and cash flow to the revised Homestead consolidation
Earhart, Casey	Assurance	Senior	2.0	310	619.20	03/23/10 Correspondence with M. Benner (Accounting) regarding discrepancies in the Wachovia debt confirmation
Earhart, Casey	Assurance	Senior	0.8	310	247.68	03/23/10 Agreeing net operating losses per tax provision to 2008 returns
Earhart, Casey	Assurance	Senior	0.7	310	216.72	03/23/10 Discussion with B. Shaw (Tax Director) L. Stanfield and A. Demetrio regarding open tax provision items
Earhart, Casey	Assurance	Senior	1.5	310	464.40	03/23/10 Determining tax effect difference of book values used in the provision v. book values per FAS
Earhart, Casey	Assurance	Senior	2.1	310	650.16	03/23/10 Tying out revised property amounts to revised TB
Earhart, Casey	Assurance	Senior	0.5	310	154.80	03/23/10 Tying out revised intangible book values per provision to revised trial balance
Jennings, Keith	Assurance	Senior	2.3	284	654.12	03/23/10 Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - PP&E
Jennings, Keith	Assurance	Senior	2.9	284	824.76	03/23/10 Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - Intangibles

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	1.2	284	341.28	03/23/10	Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - accounts payable and accruals
Jennings, Keith	Assurance Senior	1.3	284	369.72	03/23/10	Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - Leases
Jennings, Keith	Assurance Senior	2.6	284	739.44	03/23/10	Updating workpapers for changes to general ledger due to client adjustments (impairment, capital lease termination, reorganization, etc.) - Revenues and expenses
Jennings, Keith	Assurance Senior	0.3	284	85.32	03/23/10	Auditing the transfer of the LIBOR floor certificates
Jennings, Keith	Assurance Senior	0.8	284	227.52	03/23/10	Auditing the write-off of the premium on the LIBOR floor certificates
Jennings, Keith	Assurance Senior	1.1	284	312.84	03/23/10	Auditing the capital lease termination
Snipes, Philip	Assurance Partner	0.5	587	293.70	03/23/10	Reviewing status for open items
Snipes, Philip	Assurance Partner	0.8	587	469.92	03/23/10	Inquiries conference call with J.Rogers (CFO) C.Owen (Director) J.Teachman (Secretary) and A.Demetrio and A.Williams. Topics included independence, fraud, subsequent event, and other contingency disclosures. In addition, we discussed timing of issuance of the auditor's report and overall audit status.
Snipes, Philip	Assurance Partner	3.2	587	1,879.68	03/23/10	Review of Homestead financial statements
Snipes, Philip	Assurance Partner	1.0	587	587.40	03/23/10	Review of substantive procedures in GAMx file
Snipes, Philip	Assurance Partner	1.0	587	587.40	03/23/10	Review of impairment models
Stanfield, Lynn	Tax Senior Manager	2.3	492	1,131.60	03/23/10	Discussion with B.Shaw (Tax Director) L.Stanfield and A.Demetrio regarding open tax provision items
Sugarman, Samantha	Transaction Real Estate Senior	0.8	286	228.96	03/23/10	Edits to final memo per comments from the audit team
Williams, Anthony	Assurance Senior Manager	10.6	443	4,693.68	03/23/10	Detail review and read-through of the Company's financial statements, footnotes and attached schedules.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.24	03/23/10	Inquiries conference call with J.Rogers (CFO) C.Owen (Director) J.Teachman (Secretary) and P.Snipes and A.Demetrio. Topics included independence, fraud, subsequent event, and other contingency disclosures. In addition, we discussed timing of issuance of the auditor's report and overall audit status.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/23/10	Coordination with C.Earhart, and J. Teachman (Secretary) to provide information from all legal letters received to date from outside counsel employed by the Company/bankruptcy court.
Williams, Anthony	Assurance Senior Manager	0.5	443	221.40	03/23/10	Review of the approved court order providing for releases under the HVI(2) LLC lease and Homestead Village LLC lease guarantee.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/23/10	Discussion with Mark Lunt, EY Transaction Real Estate Group Principal, regarding final edits made to EY's real estate impairment review memo.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/23/10	Discussion with S.Lining (Director of Accounting) regarding edits specific to Note 2 to the financial statements; Recent Accounting Pronouncements.
Wyper, Brent	Assurance Partner	0.4	568	227.04	03/23/10	Final review of the remaining useful life memo
Demetrio, Andrea	Assurance Senior Manager	0.8	469	374.88	03/24/10	Conference call with J.Rogers (CFO) J.Slack (Accounting Manager) S.Licht (Controller) B.Shaw (Tax Director) S.Guidroz (Accountant) and P.Snipes and A.Demetrio to discuss status of tax provision and comments regarding GAAP checklist items.
Demetrio, Andrea	Assurance Senior Manager	3.7	469	1,733.82	03/24/10	Review of disclosure checklist for required disclosures in accordance with GAAP
Demetrio, Andrea	Assurance Senior Manager	2.9	469	1,358.94	03/24/10	Review of financial statement footnote disclosures and suggesting changes in disclosures
Demetrio, Andrea	Assurance Senior Manager	1.1	469	515.46	03/24/10	Evaluating unrecorded audit differences for inclusion on the summary of audit differences
Demetrio, Andrea	Assurance Senior Manager	0.8	469	374.88	03/24/10	Correspondence with J.Rogers (CFO), S.Lining (Accounting Director), S.Licht (Controller) and J.Slack (Accounting Manager) regarding unrecorded audit adjustments and comments on statements
Demetrio, Andrea	Assurance Senior Manager	1.7	469	796.62	03/24/10	Detail review of documentation provided by the Company to support book / tax basis differences for fixed assets; testing considerations and need for additional supporting documentation
Earhart, Casey	Assurance Senior	1.8	310	557.28	03/24/10	Agreeing not operating losses for 2004 - 2007 to prior year tax provision
Earhart, Casey	Assurance Senior	0.5	310	154.80	03/24/10	Documenting debt confirmation responses
Earhart, Casey	Assurance Senior	1.1	310	340.56	03/24/10	Other temporary differences tie out for tax provision
Earhart, Casey	Assurance Senior	0.5	310	154.80	03/24/10	Testing the reduction in shareholders below 100 to support loss of REIT status
Earhart, Casey	Assurance Senior	1.4	310	433.44	03/24/10	Reconciling and documenting unpaid legal fees for Covington
Earhart, Casey	Assurance Senior	0.3	310	92.88	03/24/10	Correspondence with B.Shaw (Tax Director) to request support needed for 2009 net operating loss for tax provision
Earhart, Casey	Assurance Senior	3.2	310	990.72	03/24/10	Agreeing information per the current year cash flow to audited workpapers
Earhart, Casey	Assurance Senior	0.1	310	30.96	03/24/10	Correspondence with J.Slack (Accounting Manager) to request support for working capital lease termination changes for cash flow
Earhart, Casey	Assurance Senior	2.1	310	650.16	03/24/10	Review of four legal updates received
Jennings, Keith	Assurance Senior	0.4	284	113.76	03/24/10	Updating workpapers to reflect HSD consolidated amounts - Cash

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance Senior	0.7	284	199.08	03/24/10	Updating workpapers to reflect HSD consolidated amounts - accounts receivable
Jennings, Keith	Assurance Senior	0.6	284	170.64	03/24/10	Updating workpapers to reflect HSD consolidated amounts - Prepaids and other assets
Jennings, Keith	Assurance Senior	0.3	284	85.32	03/24/10	Updating workpapers to reflect HSD consolidated amounts - Intercompany
Jennings, Keith	Assurance Senior	0.7	284	199.08	03/24/10	Updating workpapers to reflect HSD consolidated amounts - Intangibles
Jennings, Keith	Assurance Senior	0.4	284	113.76	03/24/10	Updating workpapers to reflect HSD consolidated amounts - accounts payable and accruals
Jennings, Keith	Assurance Senior	0.6	284	170.64	03/24/10	Updating workpapers to reflect HSD consolidated amounts - Revenues and expenses
Jennings, Keith	Assurance Senior	2.2	284	625.68	03/24/10	Auditing HSD financials - Balance Sheet - Assets
Jennings, Keith	Assurance Senior	2.4	284	682.56	03/24/10	Auditing HSD financials - Balance Sheet - Liabilities
Jennings, Keith	Assurance Senior	1.2	284	341.28	03/24/10	Auditing changes to prior year amounts to conform to current year presentation
Snipes, Philip	Assurance Partner	0.8	587	469.92	03/24/10	Conference call with J.Rogers (CFO) J.Slack (Accounting Manager) S.Licht (Controller) B.Shaw (Tax Director) S.Guidroz (Accountant) and P.Snipes and A.Demetrio to discuss status of tax provision and comments regarding GAAP checklist items.
Snipes, Philip	Assurance Partner	1.7	587	998.58	03/24/10	Review of Homestead financial statements
Snipes, Philip	Assurance Partner	1.5	587	881.10	03/24/10	Review of tax provision
Snipes, Philip	Assurance Partner	2.0	587	1,174.80	03/24/10	Overall review of documentation included in GAMx
Stanfield, Lynn	Tax Senior Manager	0.5	492	246.00	03/24/10	Review second version of the Company's tax basis proof for the remeasurement entry
Stone, Austin	Assurance Staff	3.8	172	654.36	03/24/10	Agreeing state apportionment rates to prior year tax returns
Sugarman, Samantha	Transaction Senior	2.3	286	658.26	03/24/10	Final overall documentation and sign-offs
Williams, Anthony	Assurance Senior Manager	5.4	443	2,391.12	03/24/10	Documentation of the Company's final incentive plan based on final, court approved plans for the 2 levels of employees receiving benefits from the plan and each respective components.
Williams, Anthony	Assurance Senior Manager	1.9	443	841.32	03/24/10	Discussions with S.Licht (Controller) regarding timing of payout, court authorization and calculation of various components of the HVM Incentive Plan.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/24/10	Discussion with S.Lining) Director of Accounting) regarding edits specific to the footnotes to the financial statements proposed by the Company's third-party consultants.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance	Senior Manager	0.8	443	354.24	03/24/10 Conference call with J.Rogers (CFO) J.Slack (Accounting Manager) S.Licht (Controller) B.Shaw (Tax Director) S.Guidroz (Accountant) and P.Snipes and A.Demetrio to discuss status of tax provision and comments regarding GAAP checklist items.
Williams, Anthony	Assurance	Senior Manager	0.9	443	398.52	03/24/10 Review of final schedule of HVM incentive plan payouts, related expenses and accrual amounts per the Company ledger
Williams, Anthony	Assurance	Senior Manager	0.3	443	132.84	03/24/10 Discussion with J.Rogers (CFO) of adjustment resulting from the Company's treatment of bonuses and accrual of certain components that should not be accrued in accordance with US GAAP.
Williams, Anthony	Assurance	Senior Manager	3.9	443	1,726.92	03/24/10 Detail review of the Company's financial statement draft for overall disclosure, comparison to prior year financial statements of DL-DW Holdings and incorrect amounts.
Demetrio, Andrea	Assurance	Senior Manager	0.5	469	234.30	03/25/10 Update call with P.Snipes & L.Stanfield regarding significant tax matters
Demetrio, Andrea	Assurance	Senior Manager	0.6	469	281.16	03/25/10 Call with J.Rogers (CFO), S.Licht (Controller), S.Lining (Accounting Director) and J.Slack (Accounting Manager) to discuss the Company's comments and changes to the financial statements
Demetrio, Andrea	Assurance	Senior Manager	3.7	469	1,733.82	03/25/10 Detail review of the tax summary memorandum and necessary modification including documentation regarding loss of REIT status, unrecorded audit differences, testing methodology for book / tax basis differences on fixed assets, rate reconciliation and considerations for other temporary differences
Demetrio, Andrea	Assurance	Senior Manager	0.9	469	421.74	03/25/10 Detail review of the tax provision - book/tax basis differences on fixed assets
Demetrio, Andrea	Assurance	Senior Manager	1.3	469	609.18	03/25/10 Detail review of the tax provision - rate reconciliation
Demetrio, Andrea	Assurance	Senior Manager	0.3	469	140.58	03/25/10 Detail review of the tax provision - intangible assets including modifications to the schedule made by the Company
Demetrio, Andrea	Assurance	Senior Manager	0.2	469	93.72	03/25/10 Detail review of the tax provision - calculation of the statutory rate
Demetrio, Andrea	Assurance	Senior Manager	0.4	469	187.44	03/25/10 Detail review of the tax provision - testing the compilation of the 2009 net operating loss carryforward
Demetrio, Andrea	Assurance	Senior Manager	0.3	469	140.58	03/25/10 Detail review of the tax provision - documenting immaterial differences on the current income tax payable schedule
Demetrio, Andrea	Assurance	Senior Manager	0.6	469	281.16	03/25/10 Detail review of the tax provision - consideration of treatment of deferred tax assets and deferred tax liabilities
Demetrio, Andrea	Assurance	Senior Manager	0.8	469	374.88	03/25/10 Detail review of the tax provision - documentation regarding the full valuation allowance against deferred tax assets
Demetrio, Andrea	Assurance	Senior Manager	0.8	469	374.88	03/25/10 Detail review of the tax provision - reconciliation of the summary of fixed assets from the Fixed Asset System to the general ledger

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	1.6	469	749.76	03/25/10	Detail review and required modification to footnote disclosures regarding the income tax provision provided by the Company
Demetrio, Andrea	Assurance Senior Manager	0.7	469	328.02	03/25/10	Call with S.Licht (Controller), S.Lining (Accounting Director) and J.Slack (Accounting Manager) to discuss timing of updated financial statements and tax footnote disclosure
Dueland, Kristina	IT Risk and Assurance Staff	0.6	207	124.20	03/25/10	Complete Issues & Resolutions Memo
Dueland, Kristina	IT Risk and Assurance Staff	0.4	207	82.80	03/25/10	Complete ADP TimeSaver testing
Dueland, Kristina	IT Risk and Assurance Staff	0.3	207	62.10	03/25/10	Complete Ineffective Memo
Dueland, Kristina	IT Risk and Assurance Staff	1.1	207	227.70	03/25/10	Preparation for and discussion with S. McDowell to discuss open notes and issues.
Dueland, Kristina	IT Risk and Assurance Staff	1.1	207	227.70	03/25/10	Closing tasks within GAMx file to finalize all documentation and sign-offs
Earhart, Casey	Assurance Senior	2.0	310	619.20	03/25/10	2008 cash flow tie out including comparing to DL-DW cash flow from prior year and considerations for changes to prior year as a result of change to reporting entity in 2009
Earhart, Casey	Assurance Senior	1.0	310	309.60	03/25/10	Documenting changes to the 2008 change in other liabilities for the prior year cash flow statement considering the change in reporting entity in the current year
Earhart, Casey	Assurance Senior	1.5	310	464.40	03/25/10	Documenting changes to the 2008 change in accounts payable for the prior year cash flow statement considering the change in reporting entity in the current year
Earhart, Casey	Assurance Senior	2.1	310	650.16	03/25/10	Agreement of Wachovia debt confirmation to workpapers and documenting any discrepancies
Earhart, Casey	Assurance Senior	2.5	310	774.00	03/25/10	Agreeing footnote for fixed assets to audited workpapers and considering changes for the new reporting entity in the current year
Earhart, Casey	Assurance Senior	3.0	310	928.80	03/25/10	Agreeing footnote for long-term debt to audited workpapers and considering changes for the new reporting entity in the current year
Earhart, Casey	Assurance Senior	2.5	310	774.00	03/25/10	Agreeing disclosures in the intangible assets footnote to audited workpapers
Earhart, Casey	Assurance Senior	0.4	310	123.84	03/25/10	Review of legal letter received from the Lightstone Group
Jennings, Keith	Assurance Senior	2.3	284	654.12	03/25/10	Auditing HSD financials - Income statement
Jennings, Keith	Assurance Senior	1.2	284	341.28	03/25/10	Auditing HSD financials - Members' equity
Jennings, Keith	Assurance Senior	1.9	284	540.36	03/25/10	Auditing HSD financials - Cash flow statement

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance	Senior	1.8	284	511.92	03/25/10 Auditing HSD financials - Footnote 1 - business and organization
Jennings, Keith	Assurance	Senior	1.6	284	455.04	03/25/10 Auditing HSD financials - Footnote 2 - summary of significant accounting policies
Jennings, Keith	Assurance	Senior	2.2	284	625.68	03/25/10 Auditing HSD financials - Footnote 3 - combined financial info of entities in ch. 11
Lunt, Mark	Transaction Real Estate	Partner	1.0	698	698.40	03/25/10 Discussion with M. Straneva regarding overall procedures for evaluating properties for impairment and consideration of appropriate remaining useful life assigned
McDowell, Sandi	IT Risk and Assurance	Senior Manager	1.1	527	579.48	03/25/10 Discussion with S. McDowell, regarding status and finalization of IT procedures and documentation related to the 2009 audit.
McDowell, Sandi	IT Risk and Assurance	Senior Manager	2.3	527	1,211.64	03/25/10 Review of ADP Timesaver SAS 70
McDowell, Sandi	IT Risk and Assurance	Senior Manager	0.8	527	421.44	03/25/10 Sign off in GAMx/review of conclusion documentation
Schuetz, Stephen	Assurance	Partner	1.0	828	828.00	03/25/10 Finalizing review and final sign-offs
Snipes, Philip	Assurance	Partner	3.0	587	1,762.20	03/25/10 Review of Homestead financial statements
Snipes, Philip	Assurance	Partner	0.5	587	293.70	03/25/10 Update call with L. Stanfield & A. Demetrio regarding significant tax matters
Snipes, Philip	Assurance	Partner	1.5	587	881.10	03/25/10 Review of tax provision
Snipes, Philip	Assurance	Partner	1.5	587	881.10	03/25/10 Review of technical memos - remaining useful live, consolidation
Stanfield, Lynn	Tax	Senior Manager	0.5	492	246.00	03/25/10 Update call with P. Snipes & A. Demetrio regarding significant tax matters
Stanfield, Lynn	Tax	Senior Manager	0.6	492	295.20	03/25/10 Review and edit the Company's income tax footnote disclosures
Stanfield, Lynn	Tax	Senior Manager	0.4	492	196.80	03/25/10 Review the Company's rate reconciliation
Stanfield, Lynn	Tax	Senior Manager	1.2	492	590.40	03/25/10 Review revised FIN 48 documentation from client, identify deficiencies, provide comments to client
Stanfield, Lynn	Tax	Senior Manager	0.3	492	147.60	03/25/10 Review and edit tax sections of management representation letter
Stanfield, Lynn	Tax	Senior Manager	0.5	492	246.00	03/25/10 Review the Company's second methodology support for tax basis proof
Stone, Austin	Assurance	Staff	2.4	172	413.28	03/25/10 Documenting variances in apportionment rates and agreeing new selections to prior year tax returns
Williams, Anthony	Assurance	Senior Manager	0.2	443	88.56	03/25/10 Review of the Company's in-house counsel legal letter prepared by J. Teichman (Lightstone Counsel and Secretary of the Board of Directors)

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	1.1	443	487.08	03/25/10	Discussion with S.McDowell, regarding status and finalization of IT procedures and documentation related to the 2009 audit.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/25/10	Review of client prepared memo supporting non accrual and non payment of interest on the Company's unsecured obligations.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.24	03/25/10	Edits to the management representation letter draft
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/25/10	Discussion with, and additional rounds of edits regarding the management representation letter once provided to J.Rogers (CFO)
Williams, Anthony	Assurance Senior Manager	0.1	443	44.28	03/25/10	Communications with J.Treichman (Secretary) regarding additional dates of Board of Directors meetings for inclusion in management's representation letter.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/25/10	Review of latest round of financial statement and footnote edits provided by Director of Accounting, Scott Lining.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.24	03/25/10	Review of mitigating controls tested by the audit team to cover listed exceptions within the ADP SAS 70 report for documentation of mitigation in our SAS 70 review procedures.
Williams, Anthony	Assurance Senior Manager	2.4	443	1,062.72	03/25/10	Review and completion of various steps within the Program for General Audit Procedures.
Williams, Anthony	Assurance Senior Manager	3.3	443	1,461.24	03/25/10	Completion of required independence checklist procedures, inquiries and research.
Williams, Anthony	Assurance Senior Manager	1.3	443	575.64	03/25/10	Completion of required Independence Summary Memorandum.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/25/10	Final edits to and completion of HVM Incentive Plan Memo.
Williams, Anthony	Assurance Senior Manager	1.6	443	708.48	03/25/10	Detail review of the Current Economic Conditions checklist.
Ahmed,Zain	Advisory Senior Manager	2.0	659	1,317.60	03/26/10	Documentation of conclusions regarding management's process for evaluating trademarks for impairment
Demetrio, Andrea	Assurance Senior Manager	0.8	469	374.88	03/26/10	Documentation considerations for the rate reconciliation on the income tax provision
Demetrio, Andrea	Assurance Senior Manager	0.4	469	187.44	03/26/10	Evaluating additional changes to footnote disclosures provided by the Company
Demetrio, Andrea	Assurance Senior Manager	1.3	469	609.18	03/26/10	Detail review of financial statements subsequent to all changes being processed
Demetrio, Andrea	Assurance Senior Manager	0.7	469	328.02	03/26/10	Updating the summary review memorandum for changes resulting from the change in the reporting entity
Demetrio, Andrea	Assurance Senior Manager	0.2	469	93.72	03/26/10	Updating documentation included in the summary review memorandum
Demetrio, Andrea	Assurance Senior Manager	0.3	469	140.58	03/26/10	Finalizing summary of unrecorded audit differences

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance	Senior Manager	0.6	469	281.16	03/26/10 Correspondence with B.Wyper regarding status of documentation available for his review
Demetrio, Andrea	Assurance	Senior Manager	0.9	469	421.74	03/26/10 Updating documentatn included in the tax review memorandum
Demetrio, Andrea	Assurance	Senior Manager	1.8	469	843.48	03/26/10 Detail review of our testing of the impairment model for customer relationships
Dueland, Kristina	IT Risk and Assurance	Staff	1.3	207	269.10	03/26/10 Closing tasks within GAMx file to finalize all documentation and sign-offs
Earhart, Casey	Assurance	Senior	2.5	310	774.00	03/26/10 Agreeing capital lease information in the footnote to audited workpapers
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/26/10 Correspondence with J.Slack (Accounting Manager) requesting support for percentage of rent and new management agreements for HVM
Earhart, Casey	Assurance	Senior	0.5	310	154.80	03/26/10 Discussing rate reconciliation with B.Shaw (Tax Director)
Earhart, Casey	Assurance	Senior	3.1	310	959.76	03/26/10 Completing U281 checklist as required for tax provision procedures including documenting responses to inquiries and audit procedures completed
Earhart, Casey	Assurance	Senior	1.1	310	340.56	03/26/10 Updating open items list for supporting documentation needed to complete the audit
Haller, Patrick		Staff	3.2	172	551.04	03/26/10 Preparing overall analytical analysis for Homestead including documenting variances in excess of scope
Jennings, Keith	Assurance	Senior	0.6	284	170.64	03/26/10 Reviewing exceptions in SAS 70s
Jennings, Keith	Assurance	Senior	1.9	284	540.36	03/26/10 Auditing updated accrued bonus amount
Jennings, Keith	Assurance	Senior	2.2	284	625.68	03/26/10 Updating consolidating balance sheet to reflect adjusting entry booked by the client
Jennings, Keith	Assurance	Senior	1.8	284	511.92	03/26/10 Updating consolidating income statement to reflect adjusting entry booked by the client
McDowell, Sandi	IT Risk and Assurance	Senior Manager	0.4	527	210.72	03/26/10 Review of JE CAAT Memo
McDowell, Sandi	IT Risk and Assurance	Senior Manager	1.9	527	1,000.92	03/26/10 Review of Conclusion documentation
McDowell, Sandi	IT Risk and Assurance	Senior Manager	1.8	527	948.24	03/26/10 Review of Zurich SAS 70
Snipes, Philip	Assurance	Partner	3.6	587	2,114.64	03/26/10 Review of Homestead financial statements

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.7	443	309.96	03/26/10	Detail review of the prior year reclassifications worksheet to calculate and provide a guide for balances changed from the 2008 audited financial statements of DL-DW Holdings to 2008 amounts reported within the 2009 financial statements of Homestead Village LLC.
Williams, Anthony	Assurance Senior Manager	1.1	443	487.08	03/26/10	Detail review of the 2008 Homestead Village LLC cash flow statement.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/26/10	General review of the ineffective ITGC memo and related documentation of testing of electronic audit evidence.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/26/10	General review of EY's ADP (primary) SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/26/10	General review of EY's ADP Wage Garnishment Processing Services SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/26/10	General review of EY's ADP Enterprise Time Saver SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/26/10	General review of EY's Cigna SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/26/10	General review of EY's AIQ SAS 70 Type 2 report review procedures.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/26/10	Detail review and edit of EY's ADP Canada memo.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/26/10	Review of HVS Summary valuation of the Company's property portfolio, corporate office building and land available for sale.
Williams, Anthony	Assurance Senior Manager	0.9	443	398.52	03/26/10	Preparation of the HVS SAS 73, Use of a Specialist, Memo.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/26/10	Detail review of the Company's calculation of A-1 preferred equity holders security payments/deferrals.
Williams, Anthony	Assurance Senior Manager	1.3	443	575.64	03/26/10	Detail review of BHAC Capital IV LLC's allocation of income (loss) to members - based on GAAP Hypothetical Book Basis Liquidation.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/26/10	Detail review of the Company's consolidated statement of changes in member's equity (deficit).
Demetrio, Andrea	Assurance Senior Manager	2.1	469	984.06	03/27/10	Detail review of our testing of the impairment model for trademarks
Demetrio, Andrea	Assurance Senior Manager	0.8	469	374.88	03/27/10	Correspondence with Z.Ahmed regarding final memorandum on evaluation of impairment models
Demetrio, Andrea	Assurance Senior Manager	0.7	469	328.02	03/27/10	Preparing client version of the summary of audit differences
Earhart, Casey	Assurance Senior	2.3	310	712.08	03/27/10	Documenting and tying out the property tax basis reconciliation received to verify FAS tax basis - Agreeing depreciation and additions to prior years tax returns

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Earhart, Casey	Assurance	Senior	0.7	310	216.72	03/27/10 Documenting and tying out the property tax basis reconciliation received to verify FAS tax basis - Agreeing disposals to prior years tax returns
Earhart, Casey	Assurance	Senior	0.2	310	61.92	03/27/10 Documenting and tying out the property tax basis reconciliation received to verify FAS tax basis - Agreeing to built in gain schedule
Earhart, Casey	Assurance	Senior	0.5	310	154.80	03/27/10 Documenting and tying out the property tax basis reconciliation received to verify FAS tax basis - explaining the difference between the two reconciliations and documenting conclusion
Earhart, Casey	Assurance	Senior	0.8	310	247.68	03/27/10 Retying interest rate schedule and management percentages for new HVM mgmt agreements
Earhart, Casey	Assurance	Senior	0.4	310	123.84	03/27/10 Documenting and tying out the property tax basis reconciliation received to verify FAS tax basis - Discussing land additions with B.Shaw
Earhart, Casey	Assurance	Senior	2.1	310	650.16	03/27/10 Preparing the overall analytical review
Earhart, Casey	Assurance	Senior	1.0	310	309.60	03/27/10 U281 Tax Checklist - Uncertainties section, deferred tax section
Jennings, Keith	Assurance	Senior	0.6	284	170.64	03/27/10 Agreeing Homestead financial statements to audited workpapers - Balance Sheet - Assets
Jennings, Keith	Assurance	Senior	0.7	284	199.08	03/27/10 Agreeing Homestead financial statements to audited workpapers - Balance Sheet - Liabilities
Jennings, Keith	Assurance	Senior	0.5	284	142.20	03/27/10 Agreeing Homestead financial statements to audited workpapers - Income statement
Jennings, Keith	Assurance	Senior	0.4	284	113.76	03/27/10 Agreeing Homestead financial statements to audited workpapers - Members' equity
Jennings, Keith	Assurance	Senior	0.8	284	227.52	03/27/10 Agreeing Homestead financial statements to audited workpapers - Cash flow statement
Jennings, Keith	Assurance	Senior	0.9	284	255.96	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 1 - business and organization
Jennings, Keith	Assurance	Senior	0.8	284	227.52	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 2 - summary of significant accounting policies
Jennings, Keith	Assurance	Senior	0.5	284	142.20	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 4 - PP&E
Jennings, Keith	Assurance	Senior	0.5	284	142.20	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 5 - Intangibles
Jennings, Keith	Assurance	Senior	1.7	284	483.48	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 6 - Debt
Jennings, Keith	Assurance	Senior	0.9	284	255.96	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 8 - Equity
Jennings, Keith	Assurance	Senior	0.7	284	199.08	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 9 - Management company transactions
Jennings, Keith	Assurance	Senior	0.6	284	170.64	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 10 - Trademark Licenses

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Jennings, Keith	Assurance	Senior	0.4	284	113.76	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 11 - Commitments and contingencies
Jennings, Keith	Assurance	Senior	0.6	284	170.64	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 12 - Employee benefits
Jennings, Keith	Assurance	Senior	1.2	284	341.28	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 13 - Fair value of financial instruments
Jennings, Keith	Assurance	Senior	0.2	284	56.88	03/27/10 Agreeing Homestead financial statements to audited workpapers - Footnote 14 - Fair value measurement
McDowell, Sandi	IT Risk and Assurance	Senior Manager	0.3	527	158.04	03/27/10 Prep and discussion with A. Williams on conclusions and additional procedures/risk
Snipes, Philip	Assurance	Partner	0.5	587	293.70	03/27/10 Review of representation letter for management
Snipes, Philip	Assurance	Partner	1.5	587	881.10	03/27/10 Review of updated drafts of financial statements
Stanfield, Lynn	Tax	Senior Manager	0.6	492	295.20	03/27/10 Review the Company's final draft of documentation regarding uncertain tax positions
Stanfield, Lynn	Tax	Senior Manager	0.6	492	295.20	03/27/10 Review the tax review memorandum
Stanfield, Lynn	Tax	Senior Manager	0.4	492	196.80	03/27/10 Review the revised income tax footnote
Williams, Anthony	Assurance	Senior Manager	0.3	443	132.84	03/27/10 Detail review of the Company's contractual but unpaid interest debt footnote workpaper.
Williams, Anthony	Assurance	Senior Manager	0.3	443	132.84	03/27/10 Detail review of the Company's furniture fixtures and equipment reserve expenditures footnote workpaper.
Williams, Anthony	Assurance	Senior Manager	0.3	443	132.84	03/27/10 Detail review of the Company's weighted average amortization of intangibles footnote workpaper.
Williams, Anthony	Assurance	Senior Manager	2.4	443	1,062.72	03/27/10 Detail review of the 2009 Homestead Village LLC cash flow statement.
Williams, Anthony	Assurance	Senior Manager	0.2	443	88.56	03/27/10 Detail review of the Company's financial statement footnote 1 tie-out of hotel count / quantity disclosures.
Williams, Anthony	Assurance	Senior Manager	0.2	443	88.56	03/27/10 Detail review of the Company's financial statement footnote 1 tie-out of debtor claims data and disclosures.
Williams, Anthony	Assurance	Senior Manager	0.2	443	88.56	03/27/10 Detail review of the Company's financial statement footnote 2 tie-out of Accounts Receivable and Allowance disclosures.
Williams, Anthony	Assurance	Senior Manager	0.2	443	88.56	03/27/10 Detail review of the Company's financial statement footnote 2 tie-out of Restricted Cash disclosures.
Williams, Anthony	Assurance	Senior Manager	0.2	443	88.56	03/27/10 Detail review of the Company's financial statement footnote 2 tie-out of DL-DW Intercompany Receivable and Allowance disclosures.
Williams, Anthony	Assurance	Senior Manager	0.2	443	88.56	03/27/10 Detail review of the Company's financial statement footnote 2 tie-out of Property and Equipment - land value and impairment charges disclosures.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/27/10	Detail review of the Company's financial statement footnote 2 tie-out of Leased Property Amortization Expense disclosures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/27/10	Detail review of the Company's financial statement footnote 2 tie-out of Trademark Impairment disclosures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/27/10	Detail review of the Company's financial statement footnote 2 tie-out of Deferred Financing Cost Amortization and Write-off disclosures.
Williams, Anthony	Assurance Senior Manager	0.1	443	44.28	03/27/10	Detail review of the Company's financial statement footnote 2 tie-out of Supplies balance disclosures.
Williams, Anthony	Assurance Senior Manager	0.1	443	44.28	03/27/10	Detail review of the Company's financial statement footnote 2 tie-out of Advertising expense disclosures.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/27/10	Detail review of the Company's financial statement footnote 2 tie-out of Insurance Reserves and Related Deposits disclosures.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/27/10	Detail review of the Company's financial statement footnote 2 tie-out of HVM Assets, Fee Revenues and Cost Reimbursements disclosures.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/27/10	Detail review of the Company's financial statement footnote 4 tie-out of all Property, Plant and Equipment disclosures.
Williams, Anthony	Assurance Senior Manager	0.7	443	309.96	03/27/10	Detail review of the Company's financial statement footnote 5 tie-out of all Intangible Assets, Deferred Financing Costs and Goodwill disclosures.
Williams, Anthony	Assurance Senior Manager	1.4	443	619.92	03/27/10	Detail review of the Company's financial statement footnote 6 tie-out of all Debt disclosures.
Wyper, Brent	Assurance Partner	3.2	568	1,816.32	03/27/10	Engagement quality review
McDowell, Sandi	IT Risk and Assurance Senior Manager	1.1	527	579.48	03/28/10	Discussion with K. Dueland to discuss open notes and issues.
Snipes, Philip	Assurance Partner	3.0	587	1,762.20	03/28/10	Final review of summary review memorandum and attached memos
Snipes, Philip	Assurance Partner	1.0	587	587.40	03/28/10	Review of overall analytical review
Snipes, Philip	Assurance Partner	1.5	587	881.10	03/28/10	Review of financial statements
Snipes, Philip	Assurance Partner	0.5	587	293.70	03/28/10	Review of intangible impairment memo
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/28/10	Detail review of the Company's financial statement footnote 8 tie-out of all Equity disclosures.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/28/10	Detail review of the Company's Fair Value of Financial Instruments footnote worksheet.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/28/10	Detail review of the Company's Property, Plant and Equipment Rent Expense footnote worksheet.
Williams, Anthony	Assurance Senior Manager	0.5	443	221.40	03/28/10	Detail review of the Company's Debt - Interest Expense footnote worksheet.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	0.5	469	234.30	03/29/10	Conference call with J.Rogers (CFO) C.Owen (Director) J.Teichman (Secretary) P.Snipes and A.Demetrio to perform final inquiries update of the board and to provide a status update on the financial statements and expected issuance of auditor's report.
Demetrio, Andrea	Assurance Senior Manager	2.3	469	1,077.78	03/29/10	Detail review of the overall analytical review
Demetrio, Andrea	Assurance Senior Manager	1.1	469	515.46	03/29/10	Finalizing summary review memorandum
Demetrio, Andrea	Assurance Senior Manager	2.7	469	1,265.22	03/29/10	Reviewing changes to the financial statements from the audit team and from the Company
Demetrio, Andrea	Assurance Senior Manager	0.3	469	140.58	03/29/10	Coordination with personnel for processing changes to financial statements
Demetrio, Andrea	Assurance Senior Manager	1.2	469	562.32	03/29/10	Detail review of draft memorandum provided by Z.Ahmed regarding the evaluation of the impairment model for trademarks
Demetrio, Andrea	Assurance Senior Manager	3.3	469	1,546.38	03/29/10	Drafting memorandum regarding evaluation of the impairment model for customer relationships
Earhart, Casey	Assurance Senior	0.7	310	216.72	03/29/10	Reviewing additional board minutes received
Earhart, Casey	Assurance Senior	0.1	310	30.96	03/29/10	Sending request for explanation for credits in repair and maintenance accounts
Earhart, Casey	Assurance Senior	1.0	310	309.60	03/29/10	Documenting credits in repairs and maintenance accounts
Earhart, Casey	Assurance Senior	0.3	310	92.88	03/29/10	Reviewing capitalized items in net book value reports to ensure nothing unusual
Earhart, Casey	Assurance Senior	0.5	310	154.80	03/29/10	Reviewing subsequent journal entries over specified scope
Earhart, Casey	Assurance Senior	0.2	310	61.92	03/29/10	Reviewing cash receipts over specified scope
Earhart, Casey	Assurance Senior	2.7	310	835.92	03/29/10	Tying out footnote 3 debtors-in-possession - Statement of Operations
Earhart, Casey	Assurance Senior	0.7	310	216.72	03/29/10	Discussing GAMx diagnostics with K.Dueland
Earhart, Casey	Assurance Senior	0.1	310	30.96	03/29/10	Requesting additional support for search for unrecorded liabilities
Earhart, Casey	Assurance Senior	0.5	310	154.80	03/29/10	Review of additional items selected for the search for unrecorded liabilities
Earhart, Casey	Assurance Senior	1.5	310	464.40	03/29/10	Tying out footnote 3 debtors-in-possession - Balance Sheet (documenting those accounts removed from consolidation for HV12)
Haarsgaard, Katelyn	Assurance Staff	0.5	172	86.10	03/29/10	Evaluating subsequent events - review of cash receipts and cash disbursements
Haarsgaard, Katelyn	Assurance Staff	1.5	172	258.30	03/29/10	Finalizing documentation in GAMx as it relates to overall documentation
Haarsgaard, Katelyn	Assurance Staff	1.5	172	258.30	03/29/10	Review of supporting documentation for journal entries selected for testing
Snipes, Philip	Assurance Partner	1.0	587	587.40	03/29/10	Review of fair value of financial instruments
Snipes, Philip	Assurance Partner	2.7	587	1,585.98	03/29/10	Final review of disclosure checklists

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Snipes, Philip	Assurance Partner	0.5	587	293.70	03/29/10	Conference call with J.Rogers (CFO) C.Owen (Director) J.Teichman (Secretary) P.Snipes and A.Demetrio to perform final inquiries update of the board and to provide a status update on the financial statements and expected issuance of auditor's report.
Snipes, Philip	Assurance Partner	0.8	587	469.92	03/29/10	Final review of impairment memo
Stanfield, Lynn	Tax Senior Manager	1.3	492	639.60	03/29/10	Final review of provision workpapers, review & sign-off on tax checklist, and final gamx sign-off
Williams, Anthony	Assurance Senior Manager	0.5	443	221.40	03/29/10	Conference call with J.Rogers (CFO) C.Owen (Director) J.Teichman (Secretary) P.Snipes and A.Demetrio to perform final inquiries update of the board and to provide a status update on the financial statements and expected issuance of auditor's report.
Williams, Anthony	Assurance Senior Manager	1.4	443	619.92	03/29/10	Detail review of the Company's financial statement footnote 9 tie-out of all Management Company Transactions disclosures.
Williams, Anthony	Assurance Senior Manager	0.5	443	221.40	03/29/10	Detail review of the Company's financial statement footnote 10 tie-out of all Trademark Licenses disclosures.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/29/10	Detail review of the Company's financial statement footnote 12 tie-out of all Employee Benefit and Retention and Incentive Plans disclosures.
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/29/10	Detail review of the Company's financial statement footnote 13 tie-out of all Fair Value of Financial Instruments disclosures.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/29/10	Detail review of the Company's financial statement footnote 14 tie-out of all Fair Value Measurement disclosures.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.24	03/29/10	Detail review of final board of director minutes received for all board meeting dates subsequent to bankruptcy filing.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/29/10	Discussion with Joe Teichman, Secretary of Board of Directors, regarding preparation of a summary of the Company's 2010 board meetings for which minutes have not been prepared to date.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/29/10	Review of a summary of the Company's 2010 board meetings for which minutes have not been prepared to date.
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/29/10	Edits/update to the Carryforward Co-Borrowed Debt memorandum describing the co-borrowing relationship between Extended Stay, Inc. and Homestead Village L.L.C.
Demetrio, Andrea	Assurance Senior Manager	1.8	469	843.48	03/30/10	Addressing review comments from B.Wyper
Demetrio, Andrea	Assurance Senior Manager	0.4	469	187.44	03/30/10	Correspondence with B.Wyper regarding review comments
Demetrio, Andrea	Assurance Senior Manager	1.1	469	515.46	03/30/10	Correspondence with S.Licht (Controller), S.Lining (Accounting Director) and J.Slack (Accounting Manager) regarding changes to the financial statements
Demetrio, Andrea	Assurance Senior Manager	1.9	469	890.34	03/30/10	Correspondence with Creative Services Group regarding changes to the financial statements

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Demetrio, Andrea	Assurance Senior Manager	0.8	469	374.88	03/30/10	Finalizing memorandum regarding the impairment of trademarks
Demetrio, Andrea	Assurance Senior Manager	2.2	469	1,030.92	03/30/10	Finalizing memorandum regarding the impairment of customer relationships
Demetrio, Andrea	Assurance Senior Manager	2.9	469	1,358.94	03/30/10	Addressing the Company's changes to the footnote disclosures
Demetrio, Andrea	Assurance Senior Manager	0.9	469	421.74	03/30/10	Addressing the Company's changes to the footnote disclosures
Earhart, Casey	Assurance Senior	3.0	310	928.80	03/30/10	Tying out footnote 3 debtors-in-possession Balance Sheet (ensuring all non debtor entities were removed)
Earhart, Casey	Assurance Senior	2.0	310	619.20	03/30/10	Tying out footnote 3 debtors-in-possession Balance Sheet (documenting those amounts backed out for due from affiliates)
Earhart, Casey	Assurance Senior	0.2	310	61.92	03/30/10	Tying out income tax footnote
Earhart, Casey	Assurance Senior	1.0	310	309.60	03/30/10	Updating search for unrecorded liabilities
Earhart, Casey	Assurance Senior	0.2	310	61.92	03/30/10	Updating subsequent cash receipts review
Earhart, Casey	Assurance Senior	1.0	310	309.60	03/30/10	Tying out debtor-in-possession cash flow statement
Earhart, Casey	Assurance Senior	0.2	310	61.92	03/30/10	Documenting new management agreements for HFI properties for inclusion in the permanent files
Earhart, Casey	Assurance Senior	0.2	310	61.92	03/30/10	Revisiting management fees capitalized into property to address review notes to determine they eliminate upon consolidation
Earhart, Casey	Assurance Senior	0.7	310	216.72	03/30/10	Discussing the process of creating the debtor financials with J.Slack (Accounting Manager)
Earhart, Casey	Assurance Senior	1.0	310	309.60	03/30/10	Updating for revised debtor balance sheet which reflects change to due to/from affiliates
Earhart, Casey	Assurance Senior	0.5	310	154.80	03/30/10	Reviewing debtor income statement for revisions made
Finley, Erin	Assurance Staff	2.5	211	528.00	03/30/10	Preparing audit results document for required communications to the Company
Finley, Erin	Assurance Staff	1.5	211	316.80	03/30/10	Completion of general audit procedures as required
Finley, Erin	Assurance Staff	1.5	211	316.80	03/30/10	Comparing trial balance for Homestead Village to the original audited trial balance for debtors-in-possession and determining items which require follow-up with the Company
Smith, Scott	Advisory Executive Director	1.0	686	686.40	03/30/10	Extended Stay - Review memo and analysis.
Snipes, Philip	Assurance Partner	2.2	587	1,292.28	03/30/10	Final review of financial statements
Snipes, Philip	Assurance Partner	1.0	587	587.40	03/30/10	Review of open items
Snipes, Philip	Assurance Partner	0.8	587	469.92	03/30/10	Review of the summary of audit differences
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	03/30/10	Detail review of the Company's cash flow disclosure tie-out of Capital Expenditures in Accounts Payable at year-end.
Williams, Anthony	Assurance Senior Manager	1.8	443	797.04	03/30/10	Detail review of the consolidated balance sheet.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	1.3	443	575.64	03/30/10	Detail review of the consolidated income statement.
Williams, Anthony	Assurance Senior Manager	1.1	443	487.08	03/30/10	Detail review of the debtor's in possession cash flow statement worksheet and tie-out to footnote 3 to the financial statements.
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	03/30/10	Detail review of the related party listing provided by management.
Williams, Anthony	Assurance Senior Manager	0.6	443	265.68	03/30/10	Completing final procedures and respective sign-offs for the PGAP.
Williams, Anthony	Assurance Senior Manager	0.8	443	354.24	03/30/10	Reviewing work of engagement seniors in conjunction with PGAP steps; primarily subsequent event review.
Williams, Anthony	Assurance Senior Manager	0.9	443	398.52	03/30/10	Preparation of the Homestead Village L.L.C. Workpaper memo discussion inclusion of certain workpapers including the accounts of DL-DW Holdings as well as re-assessment of audit materiality for the Homestead Village L.L.C. reporting level vs. DL-DW Holdings level.
Wyper, Brent	Assurance Partner	1.2	568	681.12	03/30/10	Engagement quality review
Demetrio, Andrea	Assurance Senior Manager	2.4	469	1,124.64	03/31/10	Finalizing documentation in GAMx to ensure all sign-offs are included as appropriate
Demetrio, Andrea	Assurance Senior Manager	1.0	469	468.60	03/31/10	Correspondence with Creative Services Group regarding last minute client changes to the financial statements
Demetrio, Andrea	Assurance Senior Manager	1.4	469	656.04	03/31/10	Reviewing changes to the financial statements from the client
Demetrio, Andrea	Assurance Senior Manager	0.3	469	140.58	03/31/10	Final correspondence with J.Rogers (CFO), S.Licht (Controller), S.Lining (Accounting Director) and J.Slack (Accounting Manager) regarding delivery of the audited financial statements
Haarsgaard, Katelyn	Assurance Staff	0.5	172	86.10	03/31/10	Finalizing documentation in GAMx as it relates to overall documentation
Haarsgaard, Katelyn	Assurance Staff	3.5	172	602.70	03/31/10	Updating final documentation of support for information disclosed in financial statement footnotes
Lunt, Mark	Transaction Real Estate Partner	1.0	698	698.40	03/31/10	Conference call with D.Kim (Valuation Specialist) to discuss client's valuation of demolition costs
Snipes, Philip	Assurance Partner	2.0	587	1,174.80	03/31/10	Review of all screens included in GAMx
Snipes, Philip	Assurance Partner	2.0	587	1,174.80	03/31/10	Final review of all documentation and sign-offs
Williams, Anthony	Assurance Senior Manager	1.4	443	619.92	03/31/10	Detail review of tie-out and supporting schedule for Debtors in Possession balance sheet and Income Statement for inclusion in footnote 3 to the financial statements.
Williams, Anthony	Assurance Senior Manager	1.1	443	487.08	03/31/10	General review of the final draft of the consolidated financial statements of Homestead Village L.L.C. prior to issuance of auditor's report and financial statements.

EY Personnel	Rank	Hours	Rate	Extension	Incur Date	Description
Williams, Anthony	Assurance Senior Manager	0.4	443	177.12	03/31/10	Completion of remaining items and documentation for workpaper finalization, including sign-off of SAD and gathering EQR reviewer sign-offs on various required documentation.
Demetrio, Andrea	Assurance Senior Manager	2.9	469	1,358.94	03/31/10	Evaluating additional changes to footnote disclosures provided by the Company
Snipes, Philip	Assurance Partner	1.0	587	587.40	04/01/10	Finalizing documentation included in audit files prior to archive
Snipes, Philip	Assurance Partner	1.0	587	587.40	04/06/10	Finalizing documentation included in audit files prior to archive
Williams, Anthony	Assurance Senior Manager	0.2	443	88.56	04/07/10	Correspondence with J.Slack regarding final financial statements
Williams, Anthony	Assurance Senior Manager	0.3	443	132.84	04/09/10	Correspondence with J.Slack regarding final financial statements
Williams, Anthony	Assurance Senior Manager	0.5	443	221.40	04/13/10	Review of audit results document for communication to management
Snipes, Philip	Assurance Partner	2.0	587	1,174.80	04/22/10	Review of audit results document for communication to management
Demetrio, Andrea	Assurance Senior Manager	0.5	469	234.30	04/28/10	Finalizing audit results communication to management

EXHIBIT B

EY Personnel	Expense Incurred	Incur Date	Description	Category
Demetrio, Andrea	34.10	11/13/09	Round-trip mileage incurred in excess of normal commute - commute from home to Spartanburg, SC. Additional mileage - 62 miles x \$0.55	Local Transportation
Demetrio, Andrea	34.10	11/16/09	Round-trip mileage incurred in excess of normal commute - commute from home to Spartanburg, SC. Additional mileage - 62 miles x \$0.55	Local Transportation
Farthing, Kent	104.50	11/20/09	Round-trip mileage incurred in excess of normal commute - commute from home to Spartanburg, SC for the week of November reimbursement incurred during the week of November 16 - 20: 38 miles per day x 5 days x \$0.55	Local Transportation
Jennings, Keith	137.50	11/20/09	Round-trip mileage incurred in excess of normal commute - commute from home to Spartanburg, SC for the week of November 16 - 20: 50 miles per day x 5 days x \$0.55	Local Transportation
Allen, Melissa	5.50	11/30/09	Mileage incurred in excess of normal commute while performing a site visit as part of year-end audit procedures. Mileage in excess - 10 miles x \$0.55	Local Transportation
Allen, Melissa	5.50	11/30/09	Mileage incurred in excess of normal commute while performing a site visit as part of year-end audit procedures. Mileage in excess - 10 miles x \$0.55	Local Transportation
Shuster, Cody	5.50	11/30/09	Mileage incurred in excess of normal commute while performing a site visit as part of the audit procedures. Round trip mileage in excess - 9.6 miles x \$0.55	Local Transportation
Ahrens, Michael	25.00	12/01/09	Mileage incurred in excess of normal commute while performing a site visit in Alpharetta, GA as part of year-end audit procedures. Mileage in excess - 45 miles x \$0.55	Local Transportation
Farthing, Kent	105.00	12/04/09	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 38 miles round trip per day x 5 days x \$0.55	Local Transportation
Jennings, Keith	138.00	12/04/09	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 5 days x \$0.55	Local Transportation
Negassa, Selome	18.00	12/04/09	Mileage incurred in excess of normal commute while performing a site visit in Denver, CO as part of year-end audit procedures. Mileage in excess - 33 miles x \$0.55	Local Transportation
Williams, Anthony	56.00	12/10/09	Lunch during post-interim meeting - discussing results of walkthroughs, tests of controls, site visits, and interim testing. Participants: S.Lining (Director of Corporate Finance), J.Slack (Accounting Manager), A.Williams, K.Jennings and K.Farthing.	Local Meal
Williams, Anthony	31.00	12/10/09	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 56 miles round trip per day x \$0.55	Local Transportation
Farthing, Kent	105.00	12/11/09	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 38 miles round trip per day x 5 days x \$0.55	Local Transportation

EY Personnel	Expense Incurred	Incur Date	Description	Category
Jennings, Keith	138.00	12/11/09	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 5 days x \$0.55	Local Transportation
Dueland, Kristina	83.00	12/17/09	Mileage incurred in excess of normal commute for trip from Charlotte, NC to Extended Stay office in Spartanburg, SC for meetings with IT personnel. Mileage in excess for round-trip = 150 x \$0.55	Local Transportation
Stanfield, Lynn	84.00	12/18/09	Mileage incurred in excess of normal commute for trip from Charlotte, NC to Extended Stay office in Spartanburg, SC for tax meeting. Mileage in excess = 152 round-trip x \$0.55	Local Transportation
Williams, Anthony	28.00	01/19/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 55.6 miles round trip per day x 1 day x \$0.50	Local Transportation
Finley, Erin	150.00	01/22/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 60 miles round trip per day x 5 days x \$0.50	Local Transportation
Haller, Patrick	125.00	01/22/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 5 days x \$0.50	Local Transportation
Jennings, Keith	125.00	01/22/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 5 days x \$0.50	Local Transportation
Earhart, Casey	20.00	01/28/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 10 miles round trip per day x 4 days x \$0.50	Local Transportation
Finley, Erin	150.00	01/29/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 60 miles round trip per day x 5 days x \$0.50	Local Transportation
Haller, Patrick	125.00	01/29/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 5 days x \$0.50	Local Transportation
Jennings, Keith	125.00	01/29/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 5 days x \$0.50	Local Transportation
AMERICAN EXPRESS PURCHASING CARD (USA0085343)	20.00	02/01/10	Charge incurred for processing of electronic confirmation request for debt confirmation.	Electronic Confirmations
Haller, Patrick	27.50	02/01/10	Mileage incurred for travel from previous client to Extended Stay office in Spartanburg, SC and then home. Mileage = 56 miles x 1 day x \$0.50	Local Transportation

Expense Incurred	EY Personnel	Incur Date	Description	Category
29.50	Haller, Patrick	02/02/10	Mileage incurred for travel from the office to Extended Stay office in Spartanburg, SC and then home. Mileage = 60 miles x 1 day x \$0.50	Local Transportation
25.00	Haller, Patrick	02/03/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 1 day x \$0.50	Local Transportation
25.00	Haller, Patrick	02/04/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 1 day x \$0.50	Local Transportation
25.00	Earhart, Casey	02/05/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 10 miles round trip per day x 5 days x \$0.50	Local Transportation
150.00	Finley, Erin	02/05/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 60 miles round trip per day x 5 days x \$0.50	Local Transportation
25.00	Haller, Patrick	02/05/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 1 day x \$0.50	Local Transportation
125.00	Jennings, Keith	02/05/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 5 days x \$0.50	Local Transportation
5.00	Earhart, Casey	02/22/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 10 miles round trip per day x 1 day x \$0.50	Local Transportation
5.00	Earhart, Casey	02/23/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 10 miles round trip per day x 1 day x \$0.50	Local Transportation
28.00	Williams, Anthony	02/23/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 56 miles round trip per day x 1 day x \$0.50	Local Transportation
5.00	Earhart, Casey	02/24/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 10 miles round trip per day x 1 day x \$0.50	Local Transportation
75.00	Jennings, Keith	02/24/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 3 days x \$0.50	Local Transportation
28.00	Williams, Anthony	02/24/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 56 miles round trip per day x 1 day x \$0.50	Local Transportation
75.00	Haller, Patrick	02/26/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 3 days x \$0.50	Local Transportation

EY Personnel	Expense Incurred	Incur Date	Description	Category
Jennings, Keith	100.00	03/05/10	Mileage incurred in excess of normal commute - drive from home to Extended Stay office in Spartanburg, SC. Mileage in excess = 50 miles round trip per day x 4 days x \$0.50	Ground transportation
Demetrio, Andrea	10.00	03/17/10	Overtime meal - dinner consumed while in the office	Overtime meals
Jennings, Keith	31.00	03/23/10	Overtime meal - dinner consumed while in the office: Keith Jennings, Anthony Williams, Andrea Demetrio, and Casey Earhart.	Overtime meals
Jennings, Keith	44.00	03/24/10	Overtime meal - dinner consumed while in the office: Keith Jennings, Anthony Williams, Andrea Demetrio, and Casey Earhart.	Overtime meals
Jennings, Keith	24.00	03/25/10	Overtime meal - dinner consumed while in the office: Keith Jennings, Anthony Williams, and Casey Earhart.	Overtime meals
Demetrio, Andrea	8.00	03/27/10	Overtime meal - Saturday lunch consumed while in the office	Overtime meals
Jennings, Keith	18.00	03/27/10	Overtime meal - Saturday dinner consumed while in the office	Overtime meals
Jennings, Keith	16.00	03/27/10	Overtime meal - Saturday lunch consumed while in the office	Overtime meals